



Book-
keeping
N^o.
gates.

Commerce,
Trade,
&c. &c.
1763.

To
the Hon.
the East
Indigo



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N^o.
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T H E
COMPTING-HOUSE Assistant ;
O R,
BOOK-KEEPING made easy :
Being a COMPLETE TREATISE on
MERCHANTS ACCOMPTS,
After the most approved Method.

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ART are introduced, and explained in a concise and easy
Manner.

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the Defects of those already published, and for the Perusal of Youth
during their Instruction at School, and in the Compting-House.

W I T H A
S U P P L E M E N T,
S H E W I N G
The Nature of negotiating BILLS of EXCHANGE, PROMISSORY NOTES,
&c. and a COLLECTION of the different BILLS and FORMS of
BUSINESS in Use among MERCHANTS.

The SECOND EDITION, corrected, with ALTERATIONS and
AMENDMENTS.

Methodized in the Nature of REAL BUSINESS.

By J O H N C O O K E, *K*
*Master of the Academy the lower End of Charles-Street,
St. James's Square.*

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[Price Two Shillings and Sixpence, bound.]

COMPTON HOUSE, ALBANY

C O N T E N T S

BOOKS

THE HISTORY OF THE UNITED STATES

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and accompanied the examples with
such explanatory Notes as cannot fail of
making them plain to the most common Ca-

pacities: I have likewise given such a variety
of examples, connected in the nature of real

T H E

Business, as, when well understood, must
render every thing familiar that can possibly

P R E F A C E.

make no apology for its appearance, as what
has been already said, together with the

THE favourable reception which the
former edition of this Work met

with from the Public, has induced
me to publish a Second, in which some
unavoidable Errors in the first are corrected;
with many alterations and amendments.

And as it is principally intended for the pe-
rusal of Youth at School, and in the Compt-
ing-house, I have, therefore, endeavoured, as
much as possible, to avoid burthening it
with tedious Rules, at the beginning, which
serve rather to perplex than instruct the

T H E a learner;

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learner; and accompanied the examples with such explanatory Notes as cannot fail of making them plain to the most common Capacities: I have likewise given such a variety of examples, connected in the nature of real Business, as, when well understood, must render every thing familiar that can possibly occur in Book-keeping. I shall, therefore, make no apology for its appearance, as what has been already said, together with the very few Treatises which have been generally received, among the many published upon Merchants' Accompts, will make that needless; but as I have no intention of building a reputation upon the ruin of another man's, I shall forbear saying any thing to the prejudice of the performance of others, and humbly submit the following sheets to the impartial Judgment of the candid reader.

T H E

INTRODUCTION.

THE Italian method of Book-keeping, is the art of disposing a man's accompts in such a manner as will enable him to discern, by his Books, the true state of his affairs; not only in respect of what is due to and from himself, but also the quantity of every particular kind of Goods he has in his Warehouse, either on his own account, or for others; together with the particulars of the Purchase or Disposal, Gain or Loss, attending each separate species.

THE three principal Books for conducting this useful invention are, a Waste-book, Journal, and Ledger, each of which I shall treat of separately, in the most concise manner, and afterwards give a short account of such subsidiary Books, as men

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in extensive trade make use of, both for perspicuity, and to avoid filling the principal ones with every little article which might too frequently occur.

Of the WASTE-BOOK.

THE Waste-book may be considered as the Common place, or Register of trade, as it contains every particular transaction clearly and distinctly wrote down, in the due order of time they succeed each other; and is the foundation (if I may be allowed the expression) on which both the Journal and Ledger are erected.

Of the JOURNAL.

THE Journal is a kind of preparatory for the Ledger; for it is in this book, that all transactions, recorded in the Waste-book, are digested, and their proper Debtors and Creditors ascertained. It is also of excellent use, both to prevent errors in the Ledger, and correct them when made; for, without it, the Balancing a Set of books (in case of any mistake) would be extremely difficult and tedious.

of

INTRODUCTION.

Of the LEDGER.

THE Ledger is the principal book in Merchants accompts, as in it whatever has been registered and digested in the Waste-book and Journal, are collected together, and disposed in such order, that the particulars of every separate Accompt appear on inspection, by reason of all the articles belonging to each accompt being placed together in the same folio, under the title of Debtor and Creditor, in such a manner, that those transactions which oppose each other are upon opposite sides; as for example.—In the Cash accompt, all money received is set on the Debtor-side; and whatever is paid or lent on the Creditor: again, in Accompts of Goods, the quantity purchased, together with the prime cost and charges, go to the Debtor-side, and the quantity disposed of, with the money, &c. received, to the Creditor, by comparing of which, not only the Gain or Loss will appear, but likewise what Cash or Goods remain in your possession.

THUS have I briefly described the three principal books in Merchants' accompts, by which every

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thing that can possibly occur in business may be conducted; but as there are others made use of by men in extensive trade, subservient to these, the knowledge of which may be acquired by a short practice in the Compting-house, I shall only give a Catalogue of them, with their particular uses, and then proceed to shew,

SECONDLY, how Accompts are transferred from one book to another, which is termed,

If from the Waste-book to the Journal. . Journalizing.

If from the Journal to the Ledger. . . . Posting.

THIRDLY, the method of transposing Accompts from one folio, in the Ledger, to another.

FOURTHLY, how to prove the truth of your Posting, by making a Tryal balance.

FIFTHLY, the method of examining the Books, and correcting errors.

SIXTHLY, how the real Balance is drawn out, and a new set of Books opened from it.

AND

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AND lastly, examine the methods made use of in keeping Company accompts.

THE Subsidiary books then in use among Merchants, are as follow, viz.

1st, The Cash-book, in which an accompt is kept of all money received and paid, is folioed as the Ledger, into which every thing it contains is posted at stated times, according to the pleasure of the Merchant.

2dly, THE book of Charges of merchandize, contains an account of such monies as are paid for postage of Letters, Custom, Freight, &c. also Warehouse-rent, Clerks wages, and the like, whereby the Cash-book into which it is posted every month is considerably abbreviated,

3dly, THE book of House-expences, likewise serves to lighten the Cash-book, into which it is also posted monthly, and contains an account of all disbursements for the use of the Family ;

Family; such as House-rent, Servants' wages, Provisions, &c.

4thly, THE Bill-book serves to inform the Merchant of the time when all Bills, either to, or by himself, become payable.

5thly, THE Invoice-books contain duplicates, or copies of the Invoices of Goods sent to, or received from, a Correspondent abroad.

6thly, THE Book of sales contains the particulars collected from the Waste-book, of the sale of such Goods as have been consigned from a Correspondent, to sell for his account.

7thly, THE Copy-book of Letters contains duplicates of all such Letters, relating to business, as are sent by the Merchant to his Correspondents.

SECONDLY,

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SECONDLY, how Accompts are transferred from one book to another, which is termed,

If from the Waste-book to the Journal . . Journalizing,
If from the Journal to the Ledger Posting.

OF JOURNALIZING.

To give rules for all the varieties in Book-keeping would be enumerating them to such a length as would serve rather to discourage than assist the learner. I shall, therefore, only set down the most general ones; which, if well observed, will help him forward in many of the simple cases at the beginning; and, for his further instruction, shall, throughout the whole course, make such observations upon the different questions as they occur; as, I doubt not will conduct him through the whole with ease and satisfaction.

OBSERVE then, that whatever you receive, or the person receiving, is debtor; and whatever you part with, or the person parting with any thing, is Creditor.

SEE

* INTRODUCTION.

SEE the application of the above Rule in the following questions, viz.

BOUGHT a pipe of Red port of Samuel

Carlton for ready money - - - 25 10 0

— **HERE** it is plain, that the thing received is Red port, and parted with is Cash; therefore, according to the foregoing rule, it must stand in your Journal thus:

Red port Dr. to Cash 25l. 10s.

Bought one Pipe, for which I paid - - 25 10 0

OBSERVE, that the Debtor and Creditor, with the sum immediately following, take up one line of your Journal, and whatever follows in the subsequent lines is only an explanation of the first. (See the case above cited.)

SOLD John Hoper one pipe Red port

upon trust for - - - 25 10 0

ACCORDING

INTRODUCTION.

ACCORDING to the aforesaid rule, the person receiving, who is John Hoper, must be made Debtor, and the thing parted with, which is Red port, Creditor ; therefore it will stand in your Journal thus :

John Hoper Dr. to Red port, 25l. 10s:

Sold him one pipe upon trust - 25 10 0

BOUGHT a pipe of Red port of Samuel

Carlton upon trust - - - - - 25 10 0

By the aforesaid Rule, the person parting with a thing must be Creditor, who is Samuel Carlton; and the thing received, which is Red port, Dr.; therefore it must be thus journalized!

Red port Dr. to Samuel Carlton, 25l. 10s.

Bought of him, one Pipe upon trust 25 10 0

of POSTING.

THE first thing to be done in posting, or transferring Accompts from the Journal to the Ledger,

is

INTRODUCTION.

is to title the Ledger; that is, to write in a large fair hand, at the top of the folio, and at such distances below, as your judgment shall direct, the several names contained in the first lines of your Journal entries, except where the word Sundries is mentioned; when, instead of which, those names at the beginning of the subsequent lines are to be wrote, taking care not to make two Titles alike, which may be avoided, by keeping an Alphabet of the different Accompt, with the folios on which they are entered in the Ledger, and having frequent recourse to that. (See the Alphabet at the beginning of the Ledger.)

SECONDLY, as all Entries in the Ledger are double, you must be careful never to make a Debtor without a Creditor; that is, if Red port is Debtor to Cash, Cash must be Creditor by Red port; and if Red port, or any other accompt, should be Debtor to Sundries, which signifies two or more particulars, those several accompts must each separately be made Creditors by Red port, &c. for the sum which Red port was Debtor to it; as for example. Let it be proposed to post the following Journal entry.

Red

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Red port Dr. to Sundries	25l.	10s.	
To Cash paid in part for one pipe	13	0	
To Samuel Carlton, the rest due	12	10	
		25	10 0

THE first thing to be done then, is to make the proper Titles both of the Debtor and Creditor ; after which, make Red port Debtor to Cash for the money paid in part, then turn to your accompt of Cash, and make it Creditor by Red port for the like sum : again, make Red port Debtor to Samuel Carlton for the rest due, and Samuel Carlton, Creditor by Red port, for the like sum. (See the work.)

RED PORT Dr.	1.	s.	d.	PER CONTRA Cr.	1.	s.	d.
To Cash paid in part, one pipe }	13	0	0				
To Sam. Carlton, rest due }	12	10	0				
CASH Dr.				PER CONTRA Cr.			
				By Red port, pd. in part for 1 pipe }	13	0	0
S. CARLTON Dr.				PER CONTRA Cr.			
				By Red port, due in part for 1 pipe }	12	10	0

b

NOTE.

NOTE. In order to be certain what questions have been transferred into other books, it is common to make Accompts in the Waste-book with a dash in the Margin, to denote their being Journalized, and those in the Journal with the folios of the Debtor and Creditor, where the Accompts mentioned are to be found in the Ledger, making the folio of the Debtor above the line, and that of the Creditor below it, in this manner $\frac{2}{3}$ to denote their being Posted.---In the Ledger, the figure in the folio column, if on the Debtor side, refers to the Creditor; if on the Creditor side, to the Debtor. For the better understanding of each particular, see the Waste-book, Journal, and Ledger.

THIRDLY, the method of transposing Accompts from one folio in the Ledger to another.

If at any time the space allotted for an Account should be so filled with articles as to make it necessary to remove it to another folio in the Ledger, it may be done by one or other of the following methods, viz.

1st,

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1st, If it be an Accompt, where the difference between the Debtor and Creditor, with respect to money, is only considered, as is the case in all Accompts of Persons, Cash, Profit and Loss, &c. add up both sides, and make the new Accompt Debtor to the old, for the Balance or difference, if the Debtor side be heaviest; but, if the Creditor side be heaviest, make the old Accompt Debtor to the new.

2dly, If it be an Accompt of Goods, &c. add up the sides, and make the new Accompt Debtor to the old, for the whole quantity and price of the Goods bought; and the old Accompt Debtor to the new, for the total quantity and price of those sold; by which means the old Accompt will be balanced, and on the new one will appear both the quantity of goods bought, with the sum paid for them, and those which have been sold, with the money received, as was before on the old Accompt.

FOURTHLY, how to prove the truth of your Posting, by making a Trial balance.

THE way to make a Trial balance is, to add up all the money on the Debtor sides, throughout the whole Ledger, into one sum, and all on the Creditor sides into another; if both totals come alike, you may conclude your Posting is right; for, as I have already observed, every entry in the Ledger is double, that is, no account is ever charged Debtor, but some other is, or ought to be, Credited with the like sum, by which, it is plain, there are just as many Creditors as there are Debtors; and consequently (if the accounts have been properly posted) both sides must exactly agree. (See a Trial balance at the end of Ledger A.)

FIFTHLY, the method of examining the books, and correcting errors.

IF upon making the Balance above mentioned, there should be a disagreement in the totals, you may then reasonably conclude (provided no mistake is made in the adding) that you have omitted either the Debtor or Creditor, or charged them with different sums, or else entered some parcel

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parcel in both accompts, either on the Debtor or Creditor side, any of which errors will be discovered by pricking over your Ledger; that is, beginning at the first accmpt, which is Stock Debtor to Cash, and against the sum make a dot thus (.), then turn to the Creditor folio, and mark that in like manner, proceeding thus with every entry throughout the book; and having by this means discovered the mistake, rectify it by one of the following methods, viz.

If the Debtor or Creditor is omitted, it is corrected by charging which ever of them it is in its proper accmpt.

If the Debtor or Creditor be charged with different sums, it is rectified (if either of them be charged too much) by making the opposite side Debtor to, or Creditor by error for the excess; if too little, by charging it again Debtor to, or Creditor by its counterpart for the deficiency.

WHEN a parcel is entered in both accompts on the same side, it is adjusted, by making the op-

xviii INTRODUCTION.

posite Debtor side to, or Creditor by error, for the sum of the article wrong placed; then, enter the article in its proper place, by which means the mistake will be Balanced, and the Accompt left properly stated. After this manner are all errors in Book-keeping corrected, and not by cancelling or erasing, which Merchants never admit of.

SIXTHLY, how the real Balance is drawn out, and a new set of books opened from it.

BALANCING the Ledger, is adding up the Debtor and Creditor sides of the several accompts separately; the difference of which being posted on the defective, or lightest side, will make both even; and, consequently, the accompt become Balanced. In doing which the following rules must be observed.

IN the first place, erect in the Ledger an accompt of Balance, to which the difference between the Debtors and Creditors in the accompt of Cash, and also in accompts of Men, together with the quantity and prime costs of all goods remaining in your hands, must be carried; as
for

for example. Let it be supposed, that the Debtor side of Cash contains 15,000l. and the Creditor 10,000l. the difference then being 5000l. (which is the money you have by you) it must be entered on the Creditor side, in order to balance the accompt, by making Cash creditor by Balance 5000l. and, consequently, Balance will stand Debtor to Cash 5000l. So in the Accompts of men, if the Debtor be the heaviest, the difference is the money due to you; which, in order to make the accompt even, must be brought on the Creditor side; therefore Balance will again be charged Debtor for the like sum, and vice versa. I have already mentioned, that whatever goods remain unfold are carried to Balance; but, as Accompts of goods admit of three varieties, I shall treat of each separately.

THE first then is, when none are sold.

IN this case, the Accompt is made even, by being Credited by Balance, for the whole quantity at prime cost.

THE second is, when all are sold.

IN

IN which case the Accompt is balanced by Profit and Loss only, by being charged Debtor to, or Creditor, by that accompt, for the gain or loss arising from the sale of the goods.

THE third is, when only part of the Goods are sold.

AND here, both the accompts of Balance and Profit and Loss are concerned; for, in the first place, the Goods must be Credited by Balance, for those remaining at prime cost; and afterwards made Debtor to, or Creditor by Profit and Loss, for the Gain or Loss on those that are sold.

THE other accompts, such as Charges of merchandize, House-expences, &c. as they are disbursements from which no return can be expected, are all balanced by Profit and Loss, which, together with Stock and Balance stand open 'till the last; and, in order to Balance them, begin with Profit and Loss, and make it Debtor to, or Creditor by Stock; for the difference of
the

the sides, which is your whole Gain or Loss by trade; then add up the account of Stock, and close it by carrying the difference, which is your neat estate, to Balance; by which means the said account of Balance will become evened; the Debtor side of which will present you with a distinct account of all the Money, Goods, and Debts you are possessed of; and the Creditor side with an account of whatever is due from you to others; and, consequently, contains, or rather is, an inventory of your effects, with which a new set of books are opened; for the better understanding of which, compare the Balance of the first set, with the Inventory of the second.

I SHALL now in the seventh and last place examine the methods made use of in keeping Company accounts.

THERE is no part of Book-keeping that admits of greater variety, or is so extensively useful, as that which is called Company accounts, there being few Merchants, who have any considerable dealings, but what are concerned in Partnership; notwithstanding which, it has been
treated

treated of by the majority of writers, upon this subject, in the most superficial manner, and they are still divided in the method of Journalizing those cases relating to Goods in company being sold upon trust; some chusing to make the buyer Debtor to the Goods in company; and then the Partner's accompt company Debtor to his accompt current, for his half share of the money due; by which method, it is evident, your Partner's accompt current (which is what should particularly shew the money due, either from, or to the person) becomes Credited for a sum you, at present, do not owe him, by reason of your not having received it; and, if never paid, are not accountable for. There is also another obvious objection, which naturally arises to this method; and that is, when Goods are paid for at different times, in order to know what money is due to your Partner, recourse must be had to the Purchaser's accompt; and if sold, for part money, part time, both the Goods in company, and Purchaser's accompt, must be referred to, as it is impossible, amidst a multiplicity of business, to charge the memory with things of this nature, neither would it be proper so to do.

By

By the other method made use of (which is that I shall pursue, all the above objections are removed; for as here no notice is taken of money due to your Partner, 'till such time as it is received, the Accompt company will remain open; and, as the payments are made, be charged Debtor to the current for your partner's share of the sum, by which means he will be Credited for his part, of whatever money has been received; and consequently his Accompt current will plainly shew what he has a right to demand of you. If any object, that, when the Goods are sold, the accompt company, as it shews your partner's share in them, ought to be closed; I answer: the Goods in company is the proper accompt to have recourse to for their disposal, that the Accompt company then answers the purpose of an Accompt at time, and may be balanced in the same manner, as it shews what money is due at Time to your Partner. (See Dealwell's Accompt company in Ledger B.)

HAVING

HAVING thus laid down the necessary rules, I shall proceed to illustrate them by a collection of applicable examples; in the course of which, I shall endeavour to introduce, if not every variety which may happen in real business, as many as are sufficient to make any thing that can occur easy.

THE
WASTE-BOOK.

A.

B

W A S T E - B O O K.

LONDON, JANUARY 1st, 1763.

*INVENTORY of the Money, Goods
and Debts, belonging to me Solomon
Traffick, taken this day, viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>I</i> N ready money - - - - -	5000	00	0
7 Pipes Red port, at 25l. 1cs. per pipe	178	10	0
10 Hhds. Tobacco, at 12l. per hhd. - -	120	00	0
6 Pieces Colchester baize, at 7l. 12s. per piece - - - - -	45	12	0
8 Pieces Broad cloth, at 15l. per piece	120	00	0
20 Pieces Holland, at 7l. 5s. per piece	145	00	0
John Darlow owes me a note on demand	200	00	0
Peter Martin owes me upon bond, on de- mand, at 5l. per cent. - - - - -	500		
Charles Snow owes me - - - - -	700	00	0

I owe as follows:

To John Turner, per note, due 9th inst.	100	00	0
To Richard Hale, on demand - - -	50	00	0
To John Hatfield - - - - -	400	00	0
To Thomas Griffiths - - - - -	120	00	0

[Whatever money, goods, and debts a merchant is pos-
sessed of, compose his Stock; which, in order to dis-
pose properly for trade, each separate article must, at the
beginning, be charged Dr. to Stock; as on the other
hand, Stock must be made Dr. to the several persons
to whom you are indebted. (See the Journal.)]

W A S T E - B O O K.

3

London, January 3d, 1763.

l. s. d.

BOUGHT of Peter Moren, 3 pipes
Lisbon wine, at 25l. 1cs. per pipe, for
which I paid - - - - -

76 10 0

[Here the thing received being Lisbon wine, and
parted with Cash, 'tis plain, by the general rule,
page ivth, that Lisbon wine must be Dr. and Cash
Cr.]

SOLD James Powel 3 pipes Red port,
at 27l. 5s. per pipe, for ready money.

81 15 0

[This case being the reverse of the former, requires
no explanation.]

6

SOLD Jacob Long 1 piece of Broad
cloth upon trust, for - - - - -

16 10 0

[In this case, as Jacob Long bought the goods upon
trust, 'tis plain, he must be made debtor, and Broad
cloth, being the thing parted with, must be credited.]

LENT John Eaden upon his note for
three months - - - - -

50 00 0

B 2

London, January 7th, 1763.

BORROWED of Samuel Mafon upon
my note, at 4l. per cent. per annum -

l. s. d.
500 00 0

[In this case, notwithstanding Samuel Mafon is entitled to interest, he is only credited for the principal, no notice being taken of the interest, till such time as it is paid, when profit and loss is charged Dr. for it.]

9

PAID John Turner in full - - - -

100 00 0

[As John Turner stands Cr. in your ledger 100l. so now having paid him, he must be made Dr. for the like sum, in order to discharge the accompt; and Cash, being the thing parted with, must be credited.]

RECEIVED of Charles Snow, in part

500 00 0

10

EXCHANGED with James Palmer,
3 pipes Red port, value 76l. 10s.
For 6 Hhds. of Tobacco, at 12l. 15s. per
hhd. - - - - -

76 10 0

13

PAID John Hatfield in part - - -

100 00 0

W A S T E - B O O K.

5

London, January 14th, 1763.

/ SOLD to Roger Romney, 3 pipes Lis-		
bon wine, at 27l. 10s. per pipe	-	-
Received in part	-	50 0 0
Remains due on demand	-	32 10 0
		82 10 00

[By the general rule, page viiith, the thing parted with must be Cr. which is Lisbon wine, and as you have received 50l. in part, Cash must be charged Dr. for it, as must also Roger Romney, for the remainder due. It will, therefore, stand in your journal thus. Sundries Dr. to Lisbon wine, - viz. Cash, for the money received, and Roger Romney, for the remainder due.]

18

/ BOUGHT of Robert Coleman, 4 Hhds.		
Brandy, at 30l. per hhd.	-	-
Paid him in part down	-	100 0 0
The rest in ten days	-	20 0 0
		120 00 00

[This, being just the reverse of the former, must be journalized by making Brandy Dr. to Sundries, viz. to Cash, for the money paid in part, and to Robert Coleman, for the rest due.]

London, January 24th, 1763.

JACOB LONG has given me a bill on demand on Richard Groves, in full of what he owes me - - - - -

16 10 0

[Jacob Long has here converted his debt to Richard Groves, who may now be esteemed to owe you the money; but in order to avoid filling the Ledger with names of people whom you may possibly have no further dealings with, than the receiving or paying a bill, there are two general accompts to be opened, one under the title of Bills receivable, which is charged with all the bills you have to receive, and the other under the title of bills payable, which is charged with those you are to pay, as in this case, where Bills receivable are Dr. to Jacob Long.]

27

RECEIVED of Peter Martin, the 5col. due upon bond, together with 6 months interest, at 5l. per cent. per annum - - - - -

512 10 0

[In this case Peter Martin, in order to balance his account, must be credited for the principal, and Profit and Loss for the interest.]

W A S T E - B O O K.

London, January 28th, 1763.

/ RECEIVED of Richard Groves, Jacob Long's bill - - - -

16 10 00

[As the accompt of Bills receivable stands charged with this debt (see the case, January 24th) it must now be removed, by giving that accompt credit, and Cash being the thing received, must be made Dr.]

31

/ GIVEN Robert Coleman my note on John Darlow on demand in full of what I owe him - - - -

20 00 00

[In this case, 'tis the same thing with respect to Coleman, as if you had paid him yourself; and to Darlow, as if he had paid you; consequently, Robert Coleman must be charged debtor, and John Darlow credited.]

February 3

/ RECEIVED of Peter Reeves, to lay out according to his order - -

100 00 00

5

/ GIVEN Richard Hale, in full of what I owe him, a bank note, value - -

50 00 00

[Bank notes being equally current with ready money, may come under the denomination of Cash, which will also save an accompt in the Ledger.]

London, February 7th, 1763.

/ **JOHN DARLOW** refusing payment of my bill on him to Robert Coleman, he returned it me, which I immediately paid.

The bill amounting to - - 20 0 0
Charges of protesting, &c. - - 0 3 6

20 03 6

[As John Darlow was credited upon drawing the bill on him, he must now be made Dr. both for the bill and charges attending his refusal of payment, and Cash Cr. on account of your having immediately paid it.]

8

/ **PAID** Samuel Mason the 500l. I borrowed of him, upon note; at 4 per cent. together with one month's interest - - - - -

501 13 4

14

/ **MY** uncle Payne has made me a present of a Bank note, value - - -

500 00 0

[This being a free gift, Profit and Loss must be credited for it, in the same manner, as if it had been gained by trade.]

W A S T E - B O O K.

9

London, February 20th, 1763.

l. s. d.

/ *RECEIVED* of Roger Romney, in full of what he owes me, viz.

A note on James Gould, payable at 7 days for - - -	}	20 0 0
The rest in Cash - - -		12 10 0

32 10 0

/ *THOMAS GRIFFITHS* has drawn a bill on me, payable at 10 days to Simon Loyd, which I have accepted, for - -

120 00 0

25

P. A.
No 10.

/ *SHIPPED* on board the *Sailwell*, Captain John Bridges, consigned to my factor, Peter Allen, at Amsterdam, to sell for my account the following goods, marked and numbered as per margin, viz.

10 Hhds Tobacco, at 12l. per hhd. - - -	}	120 0 0
Paid charges, &c. - - -		5 7 6

125 07 6

[In this case, charge the Adventure Dr. to Tobacco, for the value of the 10 Hhds. and to Cash, for the charges; both which accompts must be credited by it.]

27

/ *PAID* John Davids, for insuring my Tobacco, at 5l. per cent. - -

6 05 4

[This being also a charge upon the Adventure, it must be made Dr. for it.]

London, March 2d, 1763.

/ **JAMES GOULD** refusing payment
of Roger Romney's bill on him, I re-
turned it - - - - 20 0 0
Charges of protest, &c. paid }
by me - - - - } 0 5 0

20 05 0

5

/ **LENT** Captain John Bridges, of the
Sailwell, bound for the Havanna, 100l.
upon Bottomree of the said ship, to be
paid at her safe return 120l. - - -

100 00 0

[In this case, notwithstanding the money is lent to
John Bridges, yet, provided the ship should be lost, he
would not be accountable for the payment either of the
principal or interest; therefore open an accompt of
Bottomree, and charge that with it.]

/ **GAVE** Simon Loyd in full
for Thomas Griffith's bill }
on me, 9 pieces Holland, } 69 15 0
at 7l. 15s. per piece - - }
The rest in money - - - 50 5 0

120 00 0

6

/ **INSURED** 120l. upon Bottomree on
the ship Sailwell at 8 per cent. and paid
at the office - - - - -

9 12 0

W A S T E - B O O K.

II

London, March 8th, 1763.

/ EXCHANGED with Thomas Reynolds
at prime Cost, 4 pieces Colchester baize,
value 30l. 8s.

For 8 tons Logwood, at 3l. }	24	00	
per ton - - - - - }			
Received the difference in Cash	6	80	

30 08 0

II

/ RECEIVED from on board the Hazard,
James Boyton, master, to sell for ac-
count of Thomas Tildesley at Bristol,
12 pieces of Holland, on which the
charges I have paid amounts to - -

5 12 6

[Here, as the goods received are not your own, open
an account of Holland for account of Thomas Tildesley,
and charge it Dr. for the money you have paid.]

13

/ GAVE Joseph Bennet, as an acknow-
ledgment of his fidelity, a Bank note,
value - - - - -

20 00 0

16

/ SOLD Isaac Lee 6 pieces Holland, on
account of Thomas Tildesley, at 8l. 12s.
per piece upon trust - - - - -

51 12 0

London, March 18th, 1763.

/ GAVE John Davids for the refusal of
600l. South-Sea stock - - - - -

l. s. d.
2 10 0

[Notwithstanding Profit and Loss might immediately be made Dr. in such like cases as these, yet I think it better to open an account under the title of Refusal of Bargains, and charge that with it, which might likewise be credited by the goods, for the like sum, provided they were afterwards purchased; by which means the goods will be charged with their whole cost, and the particular gain or loss on them appear in its proper place. (See the case March the 26th.)]

22.

/ JONAS CAREFUL refusing payment of Jonathan Dubois's bill on him for 200l. I paid it for the honour of the drawer, with charges of protesting, &c.

200 07 6

[In this case, as the bill, &c. was paid for the honour of Jonathan Dubois, and on his account, 'tis plain he must be charged debtor for it.]

25

/ PAID my Book keeper a quarter's salary

25 00 0

[For this and all other disbursements in trade, from which no return can be expected, open a general account of Charges of Merchandize, and charge that with them as they occur.]

W A S T E - B O O K.

13

London, March 26th, 1763.

BOUGHT of John Davids 6ocl. South-Sea stock, at 121$\frac{3}{4}$ per 100, and paid - - Given before for the refusal, as per accompt of refusal of bargains - - - - -	} } } } }	730 10 0 2 10 0
--	--	--

733 00 0

[Here I should advise to make South-Sea stock Dr. to Cash for the present payment, and to Refusal of bargains for what was before given, by which method the the goods will be charged with the whole cost, the merchant less liable to a mistake in the sale of them, and the gain or loss arising thereon appear in its proper place.]

There are others who, on purchasing the goods, only charge them for the price then agreed on, and balance the accompt of refusal of bargains by profit and loss, by which method, 'tis plain, the goods are undercharged, and consequently liable to be underfold; nor will the the true gain or loss, arising from the sale of them appear by the accompt.]

29

PETER REEVES has ordered me, by letter of credit, to pay to Samuel Pauper, as he shall want it, 50l. upon which I have now paid him - - - - -	}	20 00 0
---	----------	----------------

C

London, April 3d, 1763.

✓ *RECEIVED* advice from Peter Allen at Amsterdam that he hath received my Tobacco, and sold it to Peter Van-trump, custom and other charges paid by him being deducted, the neat proceeds as per Bill of sales amount to 287l. 14s. 4½d. Flemish. Exchange at 33s. 9d. is 170l. 10s. sterling.

For which he has inclosed a bill of exchange at usance on John Rutt - -

170 10 0

[Here, as you have received a bill of exchange in full of the neat proceeds of your adventure, let it be discharged, by making bills receivable Dr. to Adventure to Amsterdam.]

6

✓ *RECEIVED* of John Eaden in full of what he owes me, viz.

In cash - - - - - 20 10 0
Rum 1 hhd. value - - - - - 29 10 0

50 00 0

9

✓ *SHIP* Sailwell, on which I had insured 120l. is cast away in her voyage home, I have therefore received at the office on that account - - - - -

120 00 0

W A S T E - B O O K.

15

London, April 13th, 1763.

	l.	s.	d.
<i>/ RECEIVED</i> of Isaac Lee in full for 6 pieces of Holland for ac- count of Thomas Tildersley Abated him for damage } <i>l. s. d.</i> 51 0 0 0 12 0			

51 12 0

[In this case, as the abatement is made on goods for account of Thomas Tildersley, while that account is open, charge it Dr. for it; but in cases where the goods are all disposed of, and the account closed, 'tis better to charge the person's account current with it.]

14

/ DRAWN my bill on Jonathan Dubois at Lisbon, payable to Henry Floyd, or order, at double usance, for 874 mill-rees, at 55 d. sterling, value here received - - - - -

200 07 6

[Here, having received the value of the bill, Cash must be made Dr. and Jonathan Dubois Cr. for the draught on him.]

London, April 17th, 1763.

l. s. d.

P. A.
No. 1.

/ BOUGHT of Moses Guide for account
of Peter Allen at Amsterdam, and sent
him on board the Eagle, John Villers,
master, marked and numbered as per
margin, 12 pieces of scarlet cloth, quan-
tity 360 yards, at 14s. 6d. per yard,
upon trust - - - - 261 0 0

Paid for packing and other } 12 8 0
charges - - - - - }

My commission at $2\frac{1}{2}$ per cent. 6 16 8

280 04 8

[The goods, in this case, being bought for account
of Peter Allen, you are no farther accountable than for
their being safely shipped; therefore charge him Dr. to
Moses Guide, for the cloth bought of him upon trust,
to Cash for the charges, and to Profit and Loss for your
commission.]

24

/ BOUGHT $\frac{1}{3}$ of the ship Neptune,
and paid - - - - -

800 00 0

W A S T E - B O O K.

17

London, April 27, 1763.

JOHN DARLOW is become a Bank-
rupt, and I have received for my Debt
of 200 l. 3 s. 6 d. per composition, at
8 s. in the pound - - - 80 1 4
Discompt allowed - - - 120 2 2

l.	s.	d.
200	3	6

[In this case John Darlow must be credited for the whole sum of 200 l. 3 s. 6 d. in order to discharge his accompt ; for, notwithstanding you receive but 80 l. 1 s. 4 d. 'tis what you agree to take for the Debt, and consequently have no further demand upon him ; make therefore Sundries Drs. to John Darlow, viz. Cash, for the money received ; and Profit and Loss, for the abatement.]

30

RECEIVED of John Rutt Peter Allen's
bill - - - - -

170	10	00
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W A S T E B O O K

January 25, 1903

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T H E
J O U R N A L.

A.

JOURNAL.

LONDON, 1 JANUARY, 1763.

<i>Sundries Drs. to Stock 7009 l. 2 s.</i>				<i>l.</i>	<i>s.</i>	<i>d.</i>
		<i>l.</i>	<i>s.</i>	<i>d.</i>		
$\frac{2}{1}$	CASH, in ready money	5000	0	0		
$\frac{3}{1}$	Red port, for 7 pipes, at	178	10	0		
$\frac{2}{1}$	25 l. 10 s. per pipe					
$\frac{3}{1}$	Tobacco, for 10 hhds. at	120	0	0		
$\frac{1}{1}$	12 l. per hhd. - - -					
$\frac{3}{1}$	Colchester baize, 6 pieces,	45	12	0		
$\frac{1}{1}$	at 7 l. 12 s. per piece					
$\frac{3}{1}$	Broad cloth, 8 pieces, at	120	0	0		
$\frac{1}{1}$	15 l. per piece - - -					
$\frac{4}{1}$	Holland, for 20 pieces, at	145	0	0		
$\frac{1}{1}$	7 l. 5 s. per piece - -					
$\frac{4}{1}$	John Darlow owes per note	200	0	0		
$\frac{1}{1}$	on demand - - - -					
$\frac{4}{1}$	Peter Martin, per bond at	500	0	0		
$\frac{1}{1}$	5 per cent. - - - -					
$\frac{4}{1}$	Charles Snow owes - - -	700	0	0	7009	2 0
<i>Stock Dr. to Sundries 670 l.</i>						
		<i>l.</i>	<i>s.</i>	<i>d.</i>		
$\frac{1}{5}$	To John Turner, due per	100	0	0		
$\frac{1}{5}$	note the 9th instant					
$\frac{1}{5}$	To Rich. Hale on demand	50	0	0		
$\frac{1}{5}$	To John Hatfield - - -	400	0	0		
$\frac{1}{5}$	To Thomas Griffiths - -	120	0	0	670	0 0

JOURNAL.

21

London, 3 January, 1763.

	l.	s.	d.
Lisbon wine Dr. to Cash 76l. 10s.			
$\frac{6}{2}$ Bought 3 pipes, at 25 l. 10 s. per pipe	76	10	0
Cash Dr. to Red port 81 l. 15 s.			
$\frac{2}{3}$ Received for 3 pipes, at 27 l. 5 s. per pipe	81	15	0
6			
Jacob Long Dr. to Broad cloth 16l. 10s.			
$\frac{6}{3}$ Sold him one piece upon trust for - -	16	10	0
John Eaden Dr. to Cash 50 l.			
$\frac{6}{2}$ Lent him upon his note for 3 months	50	0	0
7			
Cash Dr. to Samuel Mason 500 l.			
$\frac{2}{6}$ Borrowed of him upon my note at 4 per cent. - - - - -	500	0	0
9			
John Turner Dr. to Cash 100 l.			
$\frac{5}{2}$ Paid him in full - - - - -	100	0	0
Cash Dr. to Charles Snow 500 l.			
$\frac{2}{4}$ Received of him in part - - - - -	500	0	0
10			
Tobacco Dr. to Red port 76 l. 10 s.			
$\frac{3}{3}$ For 6 hhds at 12 l. 15 s. per hhd. in exchange for 3 pipes Red port value - -	76	10	0

London, 13 January, 1763.

John Hatfield Dr. to Cash 100l.

5 2	Paid him in part - - - -	100	0	0
	14			

Sundries Dr. to Lisbon wine 82l. 10s.

2 6	Cash, received in part for 3 } pipes, at 27l. 10s. per pipe }	50	0	0
7 6	Roger Romney, for the rest due	32	10	0
	18			

Brandy Dr. to Sundries 120l.

7 2	To Cash, paid in part for 4 } hhds. at 30l. per hhd - - }	100	0	0
7 7	To Robert Coleman for the } rest due in ten days - - }	20	0	0
	24			

Bills receivable Dr. to Jacob Long
16l. 10s.

7 6	For a Bill on Richard Groves on demand in full of Jacob Long's debt - - -	16	10	0
	27			

Cash Dr. to Sundries 507l. 10s.

2 4	To Peter Martin, for the prin- cipal of my bond on him }	500	0	0
2 1	To Profit and Loss for 6 } months interest - - }	7	10	0
	507			

JOURNAL.

23

London, 28 January, 1763.

		l.	s.	d.
	Cash Dr. to Bills receivable 16l. 16s.			
$\frac{2}{7}$	Received of Richard Groves Jacob Long's bill on him - - - - -	16	10	0
	31			
	Robert Coleman Dr. to John Darlow 20l.			
$\frac{7}{4}$	For my note on John Darlow in full of what I owe him - - - - -	20	0	0
	<i>February 3</i>			
	Cash Dr. to Peter Reeves 100l.			
$\frac{2}{7}$	Received of him to lay out according to his order - - - - -	100	0	0
	5			
	Richard Hale Dr. to Cash 50l.			
$\frac{5}{2}$	Given him a Bank note in full for what I owe him - - - - -	50	0	0
	7			
	John Darlow Dr. to Cash 20l. 3s. 6d.			
$\frac{4}{2}$	For the refusal of my bill to Robert Cole- man, which I immediately paid with charges of protesting, &c. - - - - -	20	3	6
	8			
	Sundries Drs. to Cash 501l. 10s. 10d.			
$\frac{6}{2}$	Samuel Mafon for the princi- } pal paid him - - - - -	500	0	0
$\frac{1}{2}$	Profit and Loss, for 1 month's } interest - - - - -	1	10	10
		501	10	10

London, 14 February, 1763.

			l.	s.	d.
	Cash Dr. to Profit and Loss	500 l.			
$\frac{7}{1}$	For a Bank note given me by my Uncle Payne, value	- - - -	500	0	0
		20			
	Sundries Drs. to Roger Romney	32l. 10s.			
$\frac{7}{7}$	Bills receivable, for one on } James Gould at 7 days	20 0 0			
$\frac{2}{7}$	Cash for the remainder in full	12 10 0	32	10	0
	Thomas Griffiths Dr. to Bills payable	120l.			
$\frac{5}{8}$	For his bill on me payable at ten days to Simon Loyd which I have accepted - -	- -	120	0	0
		25			
	Adventure to Amsterdam Dr. to Sundries	125 l. 7 s. 6 d.			
$\frac{3}{3}$	To Tobacco, for ten hhds. at } 12 l. per hhd. - -	120 0 0			
$\frac{3}{2}$	To Cash, paid charges, &c.	5 7 6	125	7	6
		27			
	Adventure to Amsterdam Dr. to Cash	6 l. 5 s. 4 d.			
$\frac{3}{2}$	Paid for insuring my Tobacco at 5 per cent. - - - -	- - - -	6	5	4

JOURNAL.

25

London, 2 March, 1763.

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London, 11 March, 1763.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Holland for account of Thomas Tildesley Dr. to Cash 5 l. 12 s.			
$\frac{9}{2}$ Paid charges on 12 pieces to sell for his account - - - - -	5	12	0
<u>13</u>			
Profit and Loss Dr. to Cash 20 l.			
$\frac{1}{2}$ Given Joseph Bennet a Bank note value	20	0	0
<u>16</u>			
Isaac Lee Dr. to Holland for account of Thomas Tildesley 51 l. 12 s.			
$\frac{9}{9}$ Sold him 6 pieces, at 8 l. 12 s. per piece, upon trust - - - - -	51	12	0
<u>18</u>			
Refusal of bargains Dr. to Cash 2l. 10s.			
$\frac{9}{2}$ Given John Davids for the refusal of 6 col. South-Sea stock - - - - -	2	10	0
<u>22</u>			
Jonathan Dubois Dr. to Cash 200 l. 7s. 6d.			
$\frac{9}{2}$ Paid his bill on Jonas Careful for the ho- nour of the drawer, with charges of pro- testing, &c, - - - - -	200	7	6
<u>25</u>			
Charges of merchandize Dr. to Cash 25 l.			
$\frac{10}{2}$ Paid my Book-keeper a quarter's salary	25	0	0

JOURNAL.

27

London, 26 March, 1763.

l. s. d.

South-Sea Stock Dr. to Sundries 733 l.

$\frac{10}{2}$ $\frac{10}{9}$	To Cash, for 600 l. South-Sea } stock, at $121 \frac{3}{4}$ per 100 } To Refusal of bargains, given } before for the refusal of it }	73 ⁰ 19 0 2 10 0
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733 0 0

29

Peter Reeves Dr. to Cash 20 l.

$\frac{7}{2}$	Paid to Samuel Pauper, as per his order in letter of credit - - - - -	20 0 0
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20 0 0

April 3

Bills receivable Dr. to Adventure to Amsterdam 170 l. 10 s.

$\frac{7}{8}$	For one at usance on John Rutt in full of the neat proceeds of my adventure	170 10 0
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170 10 0

6

Sundries Drs. to John Eaden 50 l.

$\frac{2}{6}$ $\frac{10}{6}$	Cash, received in money Rum, for one hhd. value	20 10 0 29 10 0
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50 0 0

9

Cash Dr. to Bottomree 112 l.

$\frac{2}{8}$	Received at the office the money I had insured on the ship Sailwell - - -	112 0 0
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112 0 0

D 2

London, 13 April, 1763.

			l.	s.	d.
	Sundries Drs. to Isaac Lee 51 l. 12 s.				
$\frac{2}{9}$	Cash received in money	51	0	0	
$\frac{9}{9}$	Holland for account of Tildes-	}	0	12	0
$\frac{9}{9}$	ley, abated him for damage				
			51	12	0
	14				
	Cash Dr. to Jonathan Dubois 200 l. 7 s. 6 d.				
$\frac{2}{9}$	Drawn my bill on him for 874 millrees				
$\frac{9}{9}$	payable to Henry Floyd, or order, va-				
	lue received here at 55 d. per millree		200	7	6
	17				
	Peter Allen Dr. to Sundries 280 l. 4 s. 8 d.				
$\frac{11}{11}$	To Moses Guide, for 12 pieces	}	261	0	0
$\frac{11}{11}$	scarlet cloth quantity 360				
	yards, at 14 s. 6 d. per yard				
$\frac{11}{2}$	To cash, paid for packing and	}	12	8	0
$\frac{2}{2}$	other charges - - - -				
$\frac{11}{11}$	To Profit and Loss, my com-	}	6	16	8
$\frac{1}{1}$	mission at $2\frac{1}{2}$ per cent.				
			280	4	8
	24				
	Ship Neptune Dr. to Cash 800 l.				
$\frac{11}{2}$	Bought 1-3d part, for which I paid - -		800	0	0

JOURNAL.

29

London, April 27, 1763.

		l.	s.	d.
	Sundries Drs. to John Darlow 200l. 3s. 6d.			
2 1 4	Cash, received per composition } at 8s. in the pound - - - }	80	1	4
1 1 4	Profit and Loss abated him - -	120	2	2
	30	200	3	6
	Cash Dr. to Bills receivable 170l. 10s.			
2 7	Received of John Rutt Peter Allen's bill	170	10	0



JOURNAL

London, April 27, 1763

Received of Mr. John Dyer

Cash, received per account

at 8s in the pound

Profit and loss shared him

Cash Dr. to his receivable 1763

Received of John Dyer

THE

Feb.

Advances to Amsterdam 8
Alfred, Peter 11

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A	Fol.
Adventure to Amsterdam	8
Allen, Peter	11

B	Fol.
Broad Cloth	3
Brandy	7
Bills receivable	7
Bills payable	8
Bottomree	8
Balance	12

C	Fol.
Cash	2
Colchester Baize	3
Coleman, Robert	7
Charges of Merchandize	10

D	Fol.
Darlow, John	4
Dubois, Jonathan	9

E	Fol.
Eaden, John	6

F	Fol.
Holland	4
Hale, Richard	5
Hatfield, John	5
Holland for Ac. of Tildesley	9

G	Fol.
Griffiths, Thomas	5
Guide, Moses	11

H	Fol.
Holland	4
Hale, Richard	5
Hatfield, John	5
Holland for Ac. of Tildesley	9

I	Fol.
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K	Fol.
---	------

L	Fol.
Lisbon Wine	6
Long, Jacob	6
Logwood	8
Lee, Isaac	9

M	Fol.
Martin, Peter	4
Mason, Samuel	6

N

P

Profit and Loss

Fol.

1

R

Fol.

Red Port

3

Romney, Roger

7

Reeves, Peter

7

Refusal of Bargains

9

Rum

10

T

Fol.

Tobacco

3

Turner, John

5

W

Y

Q

S

Fol.

Stock

1

Snow, Charles

4

South-Sea Stock

10

Ship, Neptune

11

U

X

Z

I

L E D G E R.

STOCK

Dr.

F.

l.

s. d.

1763
Jan. 1.To John Turner, per note, due }
the 9th instant - - - - }

5 100 0 0

To Richard Hale, on demand

5 50 0 0

To John Hatfield - - - - -

5 400 0 0

To Thomas Griffiths - - - - -

5 120 0 0

To balance for the neat of my estate

12 6748 9 10

£. 7418 9 10

PROFIT and LOSS Dr.

l.

s. d.

Feb. 8. To Cash, paid for 1 month's interest

2 1 10 10

Mar 13 To Cash, given Joseph Bennet a }
Bank note - - - - - }

2 20 0 0

Apr. 27 To John Darlow, abated him

4 120 2 2

To Charges of merchandize - - -

10 25 0 0

To Stock, gained by trade - - -

1 409 7 10

£. 576 0 10

L E D G E R.

1763	PER CONTRA	Cr.	F.	l.	s.	d.
Jan. 1.	By Cash, in ready money - - -	-	2	5000	0	0
	By Red port, for 7 pipes, at 25l. }	-	3	178	10	0
	10s. per pipe, - - - }	-				
	By Tobacco, for 10 hhds. at 12l. -	-	3	120	0	0
	By Colchester Baize, 6 pieces, at }	-	3	45	12	0
	7l. 12s. - - - }	-				
	By Broad cloth, 8 pieces, at 15l. -	-	3	120	0	0
	By Holland, for 20 pieces, at 7l. 5s. -	-	4	145	0	0
	By John Darlow, per note, on }	-	4	200	0	0
	demand - - - }	-				
	By Peter Martin, per bond, at 5 }	-	4	500	0	0
	per cent. - - - }	-				
	By Charles Snow - - - -	-	4	700	0	0
	By Profit and loss, gained by trade	-	1	409	7	10
			£.	7418	9	10

	PER CONTRA	Cr.		l.	s.	d.
Jan. 27	By Cash, for six months' interest }	-	2	7	10	0
	of Peter Martin's bond - - }	-				
Feb. 14	By Cash, for a present from uncle }	-	2	500	0	0
	Payne - - - }	-				
Apr. 17	By Peter Allen, for my commis- }	-	11	6	16	8
	sion, at 2 ¹ / ₂ per cent. - - }	-				
	By Red port, gained - - - -	-	3	5	5	0
	By Broad cloth gained - - - -	-	3	1	10	0
	By Holland, gained - - - -	-	4	4	10	0
	By Lisbon wine, gained - - - -	-	6	6	0	0
	By Adventure to Amsterdam, gained	-	8	38	17	2
	By Bottomree, gained - - - -	-	8	5	12	0
			£.	576	0	10

1763

CASH

Dr. F.

l. s. d.

Jan. 1.	To Stock, in ready money	1	5000	0	0
3.	To Red port, received for 3 pipes at 27l. 5s.	3	81	15	0
7.	To Samuel Mason, borrowed of him, at 4l. per cent.	6	500	0	0
9.	To Charles Snow, received of him in part	4	500	0	0
14.	To Lisbon wine, received in part for 3 pipes, at 27l. 10s.	6	50	0	0
22.	To Sundries, as per journal, in full of Peter Martin's debt	$\frac{1}{4}$	507	10	0
28.	To Bills receivable, for Jacob Long's bill	7	16	10	0
Feb. 3.	To Peter Reeves, received of him to lay out per his order	7	100	0	0
14.	To Profit and loss, for a Bank note presented me by my uncle	1	500	0	0
20.	To Roger Romney, received of him	7	12	10	0
Mar. 8.	To Colchester baize, received for the difference of barter	3	6	8	0
Apr. 6.	To John Eaden, received of him	6	20	10	0
9.	To Bottomree, received the mo- ney insured on the Sailwell	8	112	0	0
13.	To Isaac Lee, received for the Hol- land, for account of Tildesley	9	51	0	0
14.	To Jonathan Dubois, received for my bill on him	9	200	7	6
27.	To John Darlow, received per composition	4	80	1	4
30.	To Bills receivable, received of John Rutt	7	170	10	0
		£.	7909	1	10

L E D G E R.

2

1763	PER CONTRA	Cr.	F.	l.	s.	d.
Jan. 3.	By Lisbon wine, paid for 3 pipes, } at 25l. 10s. - - - - }		6	76	10	0
6.	By John Eaden, lent him upon } his note for 3 months - - }		6	50	0	0
9.	By John Turner, paid him in full		5	100	0	0
13.	By John Hatfield, paid him in part		5	100	0	0
18.	By Brandy, pd. in pt. for 4 hds. at 30l.		7	100	0	0
Feb. 5.	By Richard Hale, paid him in full		5	50	0	0
7.	By John Darlow, paid my note, } &c. which he refused - - }		4	20	3	6
8.	By Sundries, as per journal - - -		$\frac{6}{1}$	501	13	4
25.	By Adventure to Amsterdam, pd. } charges, &c. - - - - }		8	5	7	6
27.	By Adventure to Amsterdam, pd. } for insurance - - - - }		8	6	5	4
Mar. 2.	By Roger Romney, paid for pro- } test, &c. on his bill - - }		7	0	5	0
5.	By Bottomree, lent John Bridges } on the Sailwell - - - - }		8	100	0	0
—	By Bills payable, paid Simon Loyd		8	50	5	0
6.	By Bottomree, paid for insurance		8	9	12	0
11.	By Holland for account of Til- } desley paid charges - - - }		9	5	12	6
13.	By Profit and loss, given Joseph } Bennet a Bank note - - }		1	20	0	0
18.	By Refusal of bargains, given for } the refusal of 600 stock }		9	2	10	0
22.	By Jonathan Dubois, paid his bill } on Jonas Careful - - - }		9	200	7	6
25.	By Charges of merchandize, paid } my book-keeper - - - }		10	25	0	0
26.	By South-Sea stock, pd. for 600 stock		10	730	10	0
29.	By Peter Reeves, paid per his order		7	20	0	0
Ap. 17.	By Peter Allen, paid charges, &c.		11	12	8	0
24.	By Ship Neptune, paid for $\frac{1}{3}$ part		11	800	0	0
	By Balance in my hands - - -		12	4935	12	2
E			£.	7922	11	10

3

L E D G E R.

1763

RED PORT

Dr.

P. F.

l. s. d.

Jan. 1.	To Stock, at 25l. 10s. per pipe, for	7	1	178	10	0
	To Profit and loss, gained - -		1	5	5	0
		7	£.	183	15	0

TOBACCO

Dr.

hd

l. s. d.

Jan. 1.	To Stock, at 12l. per hhd. for	10	1	120	0	0
10.	To Red port, received in bar- ter, at 12l. 15s. per hhd. }	6	3	76	10	0
		16	£.	196	10	0

COLCHESTER BAIZE

Dr.

ps

l. s. d.

Jan. 1.	To Stock, at 7l. 12s. per piece, for	6	1	45	12	0
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BROAD CLOTH

Dr.

ps

l. s. d.

Jan. 1.	To Stock, at 15l. per piece, for	8	1	120	0	0
	To Profit and loss, gained - -		1	1	10	0
		8	£.	121	10	0

L E D G E R.

3

1763 *PER CONTRA* Cr. P. F. l. s. d.

Jan. 3.	By Cash, sold at 27l. 5s. per pipe	3	2	81	15	0
10.	By Tobacco, given in exchange, } at 25l. 10s. per pipe - - }	3	3	76	10	0
	By Balance remaining - - -	1	12	25	10	0
		7	£.	183	15	0

PER CONTRA Cr. hhd. l. s. d.

Feb. 25	By Adventure to Amsterdam, } sent at 12l. per hhd. - - }	10	8	120	0	0
	By Balance remaining, at 12l. } 15s. per hhd. - - - }	6	12	76	10	0
		16	£.	196	10	0

PER CONTRA Cr. ps. l. s. d.

Mar. 8.	By Sundries, as per journal, } given in barter, at 7l. 12s. } per piece - - - - - }	4	8	30	8	0
	By Balance remaining, at 7l. } 12s. per piece - - - }	2	12	15	4	0
		6	£.	45	12	0

PER CONTRA Cr. ps. l. s. d.

Jan. 6.	By Jacob Long, sold him - -	1	6	16	10	0
	By Balance remaining, at 15l. } per piece - - - - - }	7	12	105	0	0
		8	£.	121	10	0

L E D G E R.

1763

HOLLAND

Dr.

		ps	F.	l.	s.	d.
Jan. 1.	To Stock, at 7l. 5s. per piece for	20	1	145	0	0
	To Profit and loss, gained - -		1	4	10	0
		20	£.	149	10	0

JOHN DARLOW

Dr.

			l.	s.	d.
Jan. 1.	To Stock, per note, on demand	1	200	0	0
Feb. 7.	To Cash, for the refusal of my note, &c. which I paid }	2	20	3	6
		£.	220	3	6

PETER MARTIN

Dr.

			l.	s.	d.
Jan. 1.	To Stock, per bond, at 5 per cent.	1	500	0	0

CHARLES SNOW

Dr.

			l.	s.	d.
Jan. 1.	To Stock due to me - - -	1	700	0	0

L E D G E R.

4

1763	PER CONTRA	Cr.	ps	F.	l.	s.	d.
Mar. 5.	By Bills payable, at 7l. 15s. }		9	8	69	15	0
	per piece, for - - - }						
	By Balance rem. at 7l. 5s. per piece		11	12	79	15	0
			20	£.	149	10	0

	PER CONTRA	Cr.			l.	s.	d.
Jan. 31	By Robert Coleman, for my }		7		20	0	0
	note payable to him - - }						
Ap. 27.	By Sundries, as per journal, in }		2	1	200	3	6
	full of his debt - - - }						
			£.		220	3	6

	PER CONTRA	Cr.			l.	s.	d.
Jan. 27.	By Cash received in full - - -		2		500	0	0

	PER CONTRA	Cr.			l.	s.	d.
Jan. 9.	By Cash, received of him in part		2		500	0	0
	By Balance, due to me - - -		12		200	0	0
			£.		700	0	0

5

L E D G E R.

1763

JOHN TURNER Dr.

F. l. s. d.

Jan. 9.	To Cash, paid him in full - -	2	100	0	0
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RICHARD HALE Dr.

l. s. d.

Feb. 5.	To Cash, paid him in full - -	2	50	0	0
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JOHN HATFIELD Dr.

l. s. d.

Jan. 13.	To Cash, paid him in part - -	2	100	0	0
	To Balance, due to him - -	12	300	0	0
		£.	400	0	0

THOMAS GRIFFITH Dr.

l. s. d.

Feb. 20.	To Bills payable, for his bill } on me to Simon Loyd - - }	8	120	0	0
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L E D G E R.

5

1763	PER CONTRA	Cr.	F.	l.	s.	d.
Jan. 1.	By Stock, per Note, due the 9th } inst. - - - - - }		1	100	0	0
	PER CONTRA	Cr.		l.	s.	d.
Jan. 1.	By Stock, due on demand		1	50	0	0
	PER CONTRA	Cr.		l.	s.	d.
Jan. 1.	By Stock, due to him - - -		1	400	0	0
	PER CONTRA	Cr.		l.	s.	d.
Jan. 1.	By Stock, due to him - - -		1	120	0	0

L E D G E R.

6

1763

PER CONTRA

Cr.

P. E.

l.

s.

d.

Jan. 14. By Sundries, as per Journal, }
at 27l. 10s. per pipe }

3 $\frac{2}{7}$

82 10 0

PER CONTRA

Cr.

l.

s.

d.

Jan. 24. By Bills receivable, for one on }
Richard Groves in full }

7

16 10 0

PER CONTRA

Cr.

l.

s.

d.

Apr. 6. By Sundries, as per Journal, in full

$\frac{2}{5}$

50 0 0

PER CONTRA

Cr.

l.

s.

d.

Jan. 7. By Cash, borrowed of him up- }
on my Note, at 4 per cent. }

2

500 0 0

L E D G E R.

1763

ROGER ROMNEY Dr.

		F.	l.	s.	d.
Jan. 14.	To Lisbon wine, due in pt. for } 3 pipes - - - - }	6	32	10	0
Mar. 2.	To Sundries, as per Journal, for } his Bill, &c. returned }	7	20	5	0
		£.	52	15	0

BRANDY Dr.

		hd	l.	s.	d.
Jan. 18.	To Sundries, as per Journal, } bought at 30l. per Hhd. }	4 $\frac{2}{7}$	120	0	0

ROBERT COLEMAN Dr.

			l.	s.	d.
Jan. 31.	To John Darlow, for my Note } on him in full - - - }	4	20	0	0

BILLS receivable Dr.

			l.	s.	d.
Jan. 24.	To Jacob Long for one on Rd. } Groves on demand - - }	6	16	10	0
Feb. 20	To Roger Romney, for one on } James Gould at 7 days }	7	20	0	0
Apr. 3.	To Adventure to Amsterdam, } for 1 at usance on John Rutt }	8	170	10	0
		£.	207	0	0

PETER REEVES Dr.

			l.	s.	d.
Mar 29	To Cash, paid per his order to } Samuel Pauper - - - }	2	20	0	0
	To Balance due to him - - - }	12	80	0	0
		£.	100	0	0

L E D G E R.

7

1763	PER CONTRA	Cr.	P. F.	l.	s.	d.
Feb. 20	By Sundries, as per journal - -	-	$\frac{7}{2}$	32	10	0
	By Balance, due to me - - -	-	12	20	5	0
			£.	52	15	0
	PER CONTRA	Cr.	hd	l.	s.	d.
	By Balance, remaining at 30l. }					
	per Hhd. - - - - - }		4 12	120	0	0
	PER CONTRA	Cr.		l.	s.	d.
Jan. 18.	By Brandy, due in 10 days - -	-	7	20	0	0
	PER CONTRA	Cr.		l.	s.	d.
Jan. 28.	By Cash, received of Richard Groves in full - - - }		2	16	10	0
Mar. 2.	By Roger Romney, for his bill on James Gould returned }		7	20	0	0
Apr. 30	By Cash, received of John Rutt in full - - - - - }		2	170	10	0
			£.	207	0	0
	PER CONTRA	Cr.		l.	s.	d.
Feb. 3.	By Cash, received to lay out per his order - - - - }		2	100	0	0

1763	BILLS payable	Dr.	F.	l.	s.	d.
Mar. 5.	To Sundries, as per journal, in } full for Tho. Griffiths's bill }		$\frac{4}{2}$	120	0	0
	Adventure to Amsterdam	Dr.		l.	s.	d.
Feb. 25	To Sundries, as per Journal - -		$\frac{3}{2}$	125	7	6
27	To Cash, paid for insurance, } at 5 per cent. - - - }		2	6	5	4
	To Profit and Loss gained - -		1	38	17	2
			£.	170	10	0
	BOTTOMREE	Dr.		l.	s.	d.
Mar. 5.	To Cash, lent upon the Sail- } well 100l. to receive 120l. }		2	100	0	0
6.	To Cash paid for insuring 120l. } on the Sailwell - - - }		2	9	12	0
	To Profit and Loss, gained		1	10	8	0
			£.	120	0	0
	LOGWOOD	Dr.	tu	l.	s.	d.
Mar. 8.	To Colchester baize, received } in barter, at 3l. per tun }		8 3	24	0	0

L E D G E R.

8

1763	PER CONTRA	Cr.	F.	l.	s.	d.
Feb 20	By Thomas Griffiths, for one } at 10 days to Simon Loyd }		5	120	0	0
	PER CONTRA	Cr.		l.	s.	d.
Apr. 3.	By Bills receivable, for one on } John Rutt in full - - - }		7	170	10	0
	PER CONTRA	Cr.		l.	s.	d.
Apr. 9.	By Cash, received the money } infured on the Sailwell }		2	120	0	0
	PER CONTRA	Cr.	tu	l.	s.	d.
	By Balance remaining, at 3l. } per tun - - - - }		8 12	24	0	0
	F					

		F.	l.	s.	d.
1763	<i>Holland for acc. of T. Tildesley, Dr.</i>				
Mar 11	To Cash, pd. charges on 12 pieces	2	5	12	6
Apr. 13	To Isaac Lee, for an abate- ment made him - - - }	9	0	12	0
	To Balance, for 6 pieces sold to Isaac Lee - - - - - }	12	51	12	0
		£.	57	16	6

[In this account, as only part of the goods is sold, it may be closed, by making Holland for account of Thomas Tildesley Dr. to Balance, for the quantity disposed of, and Cr. by Balance, for the charges, &c. paid on them; by which method the accompt will stand in the new books exactly the same as in the old.]

It may also be Balanced, by making Holland for account of Tildesley Dr. to Tildesley's accompt current, for the neat proceeds on the six pieces sold, and then charging Balance with the remaining six pieces: both methods being equally good, shall, therefore, leave it to the Reader's choice which of them he will pursue.]

		F.	l.	s.	d.
<i>ISAAC LEE</i> Dr.					
Mar 16	To Holland for account of Tildesley, for 6 ps. at 8l. 12s. }	9	51	12	0
<i>REFUSAL of Bargains</i> Dr.					
Mar 18	To Cash, given for the refusal of 600 South-Sea stock }	2	2	10	0
<i>JONATHAN DUBOIS</i> Dr.					
Mar 22	To Cash, paid his Bill for the honour of the drawer }	2	200	7	0

L E D G E R.

9

1763

PER CONTRA

Cr.

F. l. s. d.

Mar 16	By Isaac Lee, fold him fix pieces, } at 8l. 12s. per piece - - }	9	5	12	0
	By Balance, for charges on 12 } pieces, to sell for his ac- } count - - - - - }	12	6	4	6
		£.	57	16	6

PER CONTRA

Cr.

l. s. d.

Ap. 13.	By Sundries, as per Journal, in } full of his debt - - - }	$\frac{2}{9}$	5	12	0
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PER CONTRA

Cr.

l. s. d.

Mar 26	By South-Sea stock, for the mo- } ney paid for the refusal }	10	2	10	0
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PER CONTRA

Cr.

l. s. d.

Ap. 14.	By Cash, drawn my Bill on him } for 874 M. Reas, value } here received - - - }	2	200	7	6
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F 2

1763

Charges of Merchandize Dr.

F. l. s. d.

Mar 25 To Cash, paid my book-keeper }
 a quarter's salary - - - }

2 25 0 0

SOUTH-SEA Stock Dr.

l. s. d.

Mar 26 To Sundries, as per Journal, }
 for 600 South-Sea stock }

 $\frac{2}{9}$ 733 0 0*RUM*

Dr. hd

l. s. d.

Ap. 6. To John Eaden, for - - - -

1 6 29 10 0

L E D G E R.

10

1763

PER CONTRA Cr.

F. l. s. d.

By Profit and Loss - - - - 1 25 0 0

PER CONTRA Cr.

l. s. d.

By Balance remaining 600, at $\frac{1}{2}$ 112l. $\frac{1}{6}$ per 100 - - - 2 733 0 0

PER CONTRA Cr.

hd l. s. d.

By Balance remaining - - - 1 12 29 10 0
F 3

11

L E D G E R.

		F.	l.	s.	d.
1763	PETER ALLEN Dr.				
Ap. 17.	To Sundries, as per Journal	$\frac{11}{2}$	280	4	8

			l.	s.	d.
	MOSES GUIDE Dr.				
	To Balance due to him - - -	12	261	0	0

			l.	s.	d.
	SHIP NEPTUNE Dr.				
Ap. 24.	To Cash, for $\frac{1}{2}$ part - - -	2	800	0	0

L E D G E R.

11

1763

PER CONTRA

Cr.

F.

l.

s. d.

By Balance due to me - - - 12 280 4 8

PER CONTRA

Cr.

l.

s. d.

Ap. 17. By Peter Allen, for 12 pieces }
scarlet cloth - - - } 11 261 0 0

PER CONTRA

Cr.

l.

s. d.

By Balance, for $\frac{1}{3}$ part - - - 12 800 0 0

1763

BALANCE

Dr.

F.

l.

s.

d.

To Cash, remaining in my hands	2	4935	12	2
To Red port, for one pipe remaining	3	25	10	0
To Tobacco, remaining six hhds. }	3	76	10	0
at 12l. 15s. per hhd. - - }				
To Colchester baize, remain two }	3	15	4	0
pieces, at 7l. 12s. per piece }				
To Broad cloth, rem. 7 pieces, at 15l.	3	105	0	0
To Holland for 11 pieces remain- }	4	79	15	0
ing, at 7l. 5s. - - - }				
To Charles Snow, due to me	4	200	0	0
To Roger Romney, due to me	7	20	5	0
To Brandy, for 4 Hhds. remain- }	7	120	0	0
ing, at 30l. per hhd. - - }				
To Logwood, remaining 8 Tuns, }	8	24	0	0
at 3l. per Tun - - - }				
To Holland, for account of Til- }	9	6	4	6
desley, paid charges, &c. on }				
12 pieces - - - }				
To South-Sea stock, remaining }	10	733	0	0
600, at 122l. $\frac{1}{8}$ per 100, }				
To Rum, for one Hhd. remaining,	10	29	10	0
To Peter Allen, due to me - -	11	280	4	8
To Ship Neptune, for $\frac{1}{3}$ part - -	11	800	0	0
	£.	7450	15	4

[Thus you see, in the above Accompt, that whatever Money, Goods, and Debts you are possessed of, are collected on the Debtor side, and the Creditor shews the several sums you are indebted to others, except the last line, which is the Balance of your account of Stock, and the neat of your estate; consequently the account of Balance is an inventory of your effects, wherewith a second set of Books are opened, for the better understanding of which, see the inventory at the beginning of Waste-Book B.]

L E D G E R.

12

1763

PER CONTRA

Cr.

F.

l.

s.

d.

By John Hatfield, due to him - -	5	300	0	0
By Peter Reeves, due to him - -	7	80	0	0
By Holland for account of Tildes- } ley, for 6 pieces sold Isaac Lee }	9	51	12	0
By Moses Guide, due to him - -	11	261	0	0
By Stock, for the neat of my estate	1	6758	3	4
	£.	7450	15	4



TRIAL BALANCE.

Fo.	Drs.	l.	s.	d.	Fo.	Crs.	l.	s.	d.
1		811	15	6	1		7528	8	8
2		7922	1	10	2		2986	2	8
3		540	12	0	3		325	3	0
4		1565	3	6	4		1289	18	6
5		370	0	0	5		670	0	0
6		643	0	0	6		649	0	0
7		419	15	0	7		359	10	0
8		385	0	10	8		410	10	0
9		260	14	0	9		306	1	6
10		787	10	0	10		0	0	0
11		1080	4	8	11		261	0	0
		<u>14786</u>	<u>1</u>	<u>4</u>			<u>14786</u>	<u>1</u>	<u>4</u>

WASTE-BOOK.

THE

WASTE-BOOK.

B.

W A S T E - B O O K.

LONDON, MAY 7th, 1763.

*INVENTORY of the Money, Goods,
and Debts belonging to me Solomon Traf-
fick, drawn this day from Balance of
Ledger A, viz.*

	l.	s.	d.
<i>I</i> N ready money - - - - -	4935	12	2
1 Pipe Red port - - - - -	25	10	0
6 Hhds. Tobacco, at 12l. 15s. per hhd.	76	10	0
2 Pieces Colchester baize, at 7l. 12s. per piece	15	04	0
7 Pieces Broad cloth, at 15l. per piece	105	00	0
11 Pieces Holland, at 7l. 5s. per piece	79	15	0
4 Hhds. Brandy, at 30l. per hhd. - - -	120	00	0
8 Tuns Logwood, at 3l. per tun - - -	24	00	0
600 South-Sea Stock, 122 $\frac{1}{8}$ per 100 - -	733	00	0
1 Hogshhead Rum - - - - -	29	10	0
$\frac{1}{3}$ Part of ship Neptune - - - - -	800	00	0
Charles Snow owes me - - - - -	200	00	0
Roger Romney owes me - - - - -	20	05	0
Peter Allen owes - - - - -	280	04	8
12 Pieces Holland for account of Tho. Til- desley, on which I have paid charges, &c.	6	04	6

I owe as follows :

To John Hatfield - - - - -	300	00	0
To Peter Reeves - - - - -	80	00	0
To Moses Guide - - - - -	261	00	0
To Holland, for account of Tildesley, 6 pieces sold to Isaac Lee - - - - -	51	12	0

W A S T E - B O O K.

6r.

London, May 12th, 1763.

BOUGHT of Will. Blake 1 Hhd. Rum,
for 29l.

Paid him in part	-	-	-	-	22	o	o
Remains due	-	-	-	-	7	o	o

29 00 o

13

SOLD 2 Hhds. Tobacco to Paul Maffia,
at 16l. 10s. per hhd.

Received in Cash	-	-	-	-	20	o	o
------------------	---	---	---	---	----	---	---

Likewise he has given me a note on James Dalrymple at 10 days, for	-	-	-	-	13	o	o
--	---	---	---	---	----	---	---

33 00 o

15

GIVEN John Hatfield a note on Charles
Snow, on demand for

100 00 o

18

BOUGHT of Francis Clark, 1 Hhd. Su-
gar, wt. net 17c. 2qrs. at 1l. 8s. per C.wt.

For which I have given him a note on Charles
Snow, payable at 6 days

24 10 o

[Here, as you have given Francis Clark a note on
Charles Snow, it is plain that Snow must be credited
for it, and Sugar being the thing received, must be
charged Dr.]

G

London, May 20th, 1763.

✓ MY uncle Payne is dead, and has left me
a Legacy of 2000l. to be paid at 6 months,
by Peter Faithful, and Edward Keeptrust,
executors - - - - -

l.	s.	d.
-		
2000	00	0

[The money, in this case, not being yet received,
the Executors must be charged Dr. for it, and Pro-
fit and Loss Cr. on account of its being a legacy or
gift.]

26

✓ RECEIVED of James Dalrymple, Paul
Maffia's bill - - - - -

13	00	0
----	----	---

27

✓ SOLD Richard Hale 200 South-Sea Stock,
at 124 $\frac{7}{8}$ per 100, upon trust - - -

249	15	0
-----	----	---

London, May 28th, 1763.

l. s. d.

T. G.
No. 4
5

BOUGHT of Thomas Griffiths
upon trust, 4 Hhds. Sugar, at
24l. 10s. per hhd. and sent as
an Adventure to Hamburgh,
together with one Hhd. of my
own of the same price, on
board the ship Tyger, (Capt.
Dodd) consigned to Thomas
Gary, marked and numbered
as per margin - - - - - } 122 10 0

✓ Paid custom and other charges 12 10 0

[In this case, as the Sugar bought upon trust is immediately sent away, it is needless to cumber your Ledger with an account of it; therefore charge the Adventure Dr. to Thomas Griffiths for that bought of him, to Sugar for your own hhd. and to Cash for charges.]

28

✓ **PAID** John Davids for insuring my Sugar,
at six per cent. - - - - -

8 02 0

June 1

✓ **BOUGHT** of Samuel Mason 3 Hhds. Claret, at 30l. 10s. per hhd.
For which he has drawn a bill on me payable at 7 days to Peter Downing, which I have accepted - - - - -

91 10 0

2

✓ **JOHN EADEN** desired me to lend him
50l. for which I drew a bill on Richard
Hale, payable to him on demand - - -

50 00 0

London, June 7th, 1763.

RECEIVED from Peter Moren, at Lisbon,
per the Fly sloop (Richard Langford mas-
ter) to sell for his account the following
goods, viz.

✓ 5 Pipes Lisbon Wine

10 Tons Logwood

On which I have paid custom and other
charges - - - - -

l. s. d.

29 12 6

11

✓ *PAID* Peter Downing Samuel Mason's bill

91 10 0

16

EXCHANGED with Roger Romney the
following goods, viz.

✓ 2 Hhds. Tobacco, at 15l. per hhd. 30 0 0

4 Pieces Broad Cloath, at 15l. } 60 0 0
per piece - - - - -

90 00 0

For 2 Hhds. Rum, at 29l. 10s. } 59 0 0
per hhd. - - - - -

2 Hhds. Sugar, at 24l. per hhd. 48 0 0

107 00 0

[In cases of this nature, where sundry kinds of goods
are bartered for sundries, make the goods you receive
Dr. to the person you receive them of, and charge him
Dr. to the goods you part with.]

W A S T E - B O O K.

65

London, June 21st, 1763.

/ *SOLD* to Paul Maffia the 10 Tons Logwood
belonging to Peter Moren, at 3l. 8s. per
ton, to pay at one month - - - - -

l. s. d.

34 00 0

25

/ *PAID* my Landlord half a year's rent, due
at Midsummer - - - - -

50 00 0

25

/ *PAID* fundry bills, as per Book of House
expences - - - - -

63 17 0

30

/ *TAKEN* the 5 Pipes Lisbon belonging to
Peter Moren to myself, at 25l. 10s. per
pipe - - - - -

127 10 0

30

/ *CLOSED* the accompt of goods for Peter
Moren, all being sold. My commission,
at 2 $\frac{1}{2}$ per cent. is - - - - -

4 0 9

July 3

SHIPPED on board the Heureux (Capt.
James Sloafs) for account of Simon Cary,
at Leghorn, the following goods, marked
and numbered as per margin, viz

S. C.

1	1	Pipe Burgundy bought of	}	64	12	0
2		Francis Clarke, upon trust				
3	3	Pieces Cambrick, bought of	}	19	10	0
		Paul May, at 6l. 10s. per piece, and paid - - - - -				
1		Piece of my own Broad cloth		17	8	0
		Paid charges, &c. - - - - -		3	5	0
		My commission, at 2 $\frac{1}{2}$ per cent.		2	12	4

107 07 4

G 3

London, July 12th, 1763.

	l.	s.	d.
✓ <i>PETER MOREN</i> has drawn a bill on me payable 12 days after sight, to James Henry, which I have accepted - - -	50	00	0
13			
✓ <i>BARTERED</i> the 6 Pieces Holland for account of Thomas Tildesley, with John Hatfield, at 8l. 12s. per piece, for 1 Hhd. Tamarines, which I have taken to myself, value - - -	56	00	0
13			
✓ <i>CLOSED</i> the account of Holland for Tildesley, my Commission, at $2\frac{1}{2}$ per cent. being - - -	2	11	7
18			
✓ <i>PAID</i> Francis Clarke for the Burgundy, on account of Simon Cary - - -	64	00	0
Abated him - - -	0	12	0
	64	12	0

[The abatement here being on Simon Cary's account, his Accompt current must be credited for it.]

London, July 20th, 1763.

/ **RECEIVED** advice from Thomas Gary, at
Hamburgh, that he has sold my Sugar for
225l. his Commission and charges deduct-
ed, being 13l. the net is 212l.

In return of which he has shipped on board
the Bonetta (William Gardener, master)
the following goods, viz.

12 Pieces Holland, at 9l. 10s.	}	114	0	0
per piece - - -				
12 Pieces Dimity, at 8l. per piece	}	96	0	0
Charges paid by him, as per				
his Invoice - - - - -	}	5	0	0

215 00 0

[In this case, as your Correspondent advises you of his
having shipped goods in return for your Adventure, you
have no occasion to charge him with it, but let it be
cleared, by making the Adventure from Hamburgh Dr.
to Adventure to Hamburgh, for the net proceeds, and
to Thomas Gary for the overplus.]

22

/ **RECEIVED** of Paul Maffia in full for the Log-
wood sold him for Peter Moren's account

34 00 0

[Here Cash must be charged Dr. to Paul Maffia, in
order to discharge him, and Moren's accompt of time Dr.
to his accompt current, in order to credit him for the
money received.]

26

/ **THE** Bonetta is arrived with my goods from
Hamburgh, Freight, Custom, &c. paid
Here, amounts to - - - - -

28 14 0

London, July 26th, 1763.

l. s. d.

SOLD six Pieces Holland upon the Quays
to John Milburn, at 14l. per piece
Received in part a Bank note val. 50 0 0
Remains due - - - - - 34 0 0

84 00 0

[The goods here being sold before they are entered in
your Ledger, charge Cash Dr. to Adventure from Ham-
burgh for the money received, and John Milburn for
the rest due.]

BROUGHT into my Warehouse, from on
board the Bonetta

6 Pieces Holland, at 9l. 10s. per } 57 0 0
piece - - - - - }
12 Pieces Dimity, at 8l. per piece 96 0 0

153 00 0

BOUGHT of John Horton the following
goods, viz.

2 Hhds. Brandy, at 30l. 10s. } 61 0 0
per hhd. - - - - - }
5 Hhds. Sugar, at 24l. 5s. per hhd. 121 5 0

182 05 0

Paid him in money - - - - - 66 0 0

Given him a note at sight, on } 50 0 0
Peter Allen, for - - - - - }

The rest at 6 months - - - - - 66 5 0

182 05 0

W A S T E - B O O K.

69

London, July 27th, 1763.

	l.	s.	d.
SOLD to Thomas Freeman the following goods, viz.			
2 Hhds Rum, at 31l. per hhd.	62	0	0
2 Hhds. Brandy, at 32l. per hhd.	64	0	0
	126	00	0
Received in Cash - - - - -	73	0	0
Likewise a Draught at 3 days on } John Millbank for - - - - -	20	0	0
The rest he owes me - - - - -	33	0	0
	126	00	0
PAID James Henry Peter Moren's bill	50	00	0
28			
AGREED with William Marth for 5 Bales Muslin, at 14l. 15s. per bale, to be delivered on the 3d of next month, on which account I have advanced him - - - - -	20	00	0
DRAWN my Bill on Simon Cary, at Leghorn, for 610 Dollars, payable to Richard Carter, value here received, at 42d. per Dollar, is - - - - -	106	15	4
[In this case, as you have received the value of your Bill, cash must be charged Dr. and Simon Cary credited.]			
29			
SOLD to Samuel Mason 3 Hhds. Sugar, at 26l. 10s. per hhd. to be delivered in 3 days, and received as earnest - - - - -	10	00	0

London, August 2d, 1763

/ **RECEIVED** of John Milbank Thomas
Freeman's bill - - - - -

l.	s.	d.
20	00	0

/ **DELIVERED** Samuel Mafon the 3 Hhds.
Sugar, and received the difference in full

69	10	0
----	----	---

[As you had before credited Samuel Mafon for the earnest, he must now be charged Dr. to Sugar for the like sum, as must also Cash for the money now received.]

3

/ **RECEIVED** from William Marsh the 5
Bales Muffin I had agreed for, at 14l.
15s. per bale
Paid in part for the difference 40 0 0
The rest I owe him - - - - 13 15 0

53	15	0
----	----	---

/ **ROBERT MOORE** having 5 Pipes Canary
in his custody, at 27l. per pipe, I have
agreed to go halves in them, and paid him

67	10	0
----	----	---

[In this, and such like cases, where your Partner has the management, you have only to charge the goods in his hands Dr. for the money you pay or owe, and Cr. for the money you receive, or is owing to you on their accompt, as in this example, where Canary, in the hands of Robert Moore, is Dr. to Cash.]

W A S T E - B O O K.

71

l. s. d.

London, August 9th, 1763.

/ RECEIVED advice from Robert Moore, that he has sold the 5 Pipes Canary for 15ol. there being due to me for my share

75 00 0

16

/ AGREED to go Partners with Robert Coleman in 4 Hhds. Brandy, which he has, value 12ol. for which I owe him.

60 00 0

18

/ RECEIVED of Robert Moore in full for my $\frac{1}{2}$ share of Canary

In Cash	-	-	-	-	-	-	50	0	0
Sugar 1 Hhd. value	-	-	-	-	-	-	25	0	0

75 00 0

/ DELIVERED to Robert Moore, to sell for our joint accounts, 5 Bales Muslin, at 14l. 15s. per bale - - - - -

73 15 0

[Here, as you have delivered the Muslin to Robert Moore, it must now be titled Muslin in the hands of Moore, which make Dr. to Muslin for your half share, and charge Moore's accompt current Dr. for his half.]

London, August 20th, 1763.

/ BOUGHT in company with Peter Dealwell, having each of us paid down our shares, 10 Hhds. Tobacco, at 14l. per hhd. the goods being in my custody - -

l. s. d.
140 00 0

[In this case, having each paid down his share, charge Tobacco in company with Dealwell Dr. to sundries, viz. to Cash for your share paid, and to Dealwell's accompt co. for his share.]

24

/ PAID Robert Coleman for my $\frac{1}{2}$ share of 4 Hhds. of Brandy - - - - -

60 00 0

25

/ BOUGHT of Peter Desbroffes, in company with George Parsons and James Lane, 12 Pieces Cambrick, at 7l. 9s. per piece, for which I paid - - - - -

89 08 0

[Here, as you have paid for the whole Cambrick, in company with Parsons and Lane, Cambrick must be Dr. to Cash; and, in order to charge your Partners for their shares, observe this general rule. . . If money is due from your Partner to you, your Partner's accompt current must be made Dr. to his accompt co. If from you to him, your Partner's accompt co. Dr. to his accompt current.]

London, August 27th, 1763.

/ SOLD 6 Hhds. Tobacco in company with Peter Dealwell, at 16l. 10s. per hhd. for ready money - - - - -

99 00 •

[In this case there is money due from you to your Partner; therefore, by the general rule aforegoing, your Partner's accompt co. must be charged Dr. to his accompt current, for his half share.]

30

/ ROBERT COLEMAN having sold the 4 hhd. Brandy for 126l. has paid me my $\frac{1}{2}$ share

63 00 •

September 3

/ RECEIVED of George Parsons }
in full, for his $\frac{1}{3}$ share of Cam- } 29 16 0
brick - - - - - }
Likewise of James Lane, for his $\frac{1}{3}$ 29 16 0

59 12 •

[Your Partners having here paid you their shares, their accompts current must now be discharged, by making Cash Dr. to them.]

5

/ SOLD the 4 Hhds. Tobacco in company with Peter Dealwell to Francis Clarke, at 16l. 8s. per hhd. upon trust

65 12 •

[As the Goods are here sold upon trust, you need take no notice of your Partner's share 'till such time you receive the money for them.]

H

London, September 8th, 1763.

SOLD the 12 Pieces Cambrick in company
with George Parsons and James Lane, to
Samuel Aveline, at 8l. per piece

Received in part - - - - 50 0 0
Remains due - - - - 46 0 0

l. s. d.

96 00 0

[Here, as you have received 50l. in part, give your
Partners' accounts current credit for their shares of it,
taking no notice of the remainder 'till you are paid it.]

10

BOUGHT of James Dalrymple, in com-
pany with Robert Moore, 2 Pipes Bur-
gundy, at 64l. 10s. per pipe, upon trust,
the goods being at my disposal - - -

129 00 0

14

RECEIVED of Samuel Aveline in full - -

46 00 0

16

PAID George Parsons his $\frac{1}{3}$ part }
of money for Cambrick - - } 32 0 0
Likewise James Lane his $\frac{1}{3}$ part 32 0 0

64 00 0

24

ADMITTED William Blake a partner in
3 Hhds Claret, which I have, at 30l. 10s.
per hhd. and rec. of him for his $\frac{1}{2}$ share

45 15 0

W A S T E - B O O K.

75

London, September 25th, 1763.

l. s. d.

/ **SOLD** to Paul Roberts 2 Pipes Burgundy,
in company with Robert Moore, at 72l.
10s. per pipe, for which he has given me
a note at 10 days on John Leeds - - -

145 00 0

26

S.G.
N^o.1

GEORGE PARSONS, James
Lane, and myself, each $\frac{1}{3}$,
have bought 48 Pieces Cam-
brick, at 6l. 10s. per piece,
and sent as an Adventure to
Lisbon, on board the Trident
(Capt. John Burrows) con-
signed to Stephen Le Grand,
marked and numbered, as
per margin - - - - -

312 0 0

Custom and other charges a-
mount to - - - - -

18 0 0

330 00 0

For which we have each paid our joint
shares.

/ **JOHN LEEDS** refusing to ac-
cept Paul Roberts's bill, I re-
turned it - - - - -

145 0 0

Paid for protesting - - - - -

0 3 6

145 03 6

October 1

/ **BOUGHT** of Samuel Aveline, in compa-
ny with George Parsons and James Lane,
6 Pipes Sherry, at 27l. per pipe, to pay
at 10 days - - - - -

162 00 0

H 2

London, October 6th, 1763.

ADMITTED Robert Coleman a partner in
12 Pieces Dimity, at 8l. per piece, for
which he is to pay me - - - -

l. s. d.
48 00 0

8

BOUGHT of John Shelly, in company
with Peter Dealwell, 4 Pipes Canary, at
27l. 10s. per pipe - - - -

110 00 0

For which we have paid in part 8ol.

Peter Dealwell having paid - - 30 0 0

Paid by me - - - - 50 0 0

[In this case, as each of you have paid money in part,
charge Canary in company Dr. to Sundries, viz. to Cash
for what you paid, to Dealwell's accompt current for
the money he paid, and to John Shelly the rest due;
after which, make your partner's accompt current Dr.
to his company, for his half share of Canary; by which
method the accompt company will be properly charged
with his share of the goods, and the accompt current
shew the sum he is indebted.]

11

GEORGE PARSONS and myself have paid
Samuel Aveline in full, for the Sherry

George Parsons having paid - 86 0 0

Paid by me - - - - 76 0 0

162 00 0

W A S T E - B O O K.

77

l. s. d.

London, October 18th, 1763.

/ PAUL ROBERTS is become a Bankrupt, therefore have received for his debt of 145l. 3s. 6d. for Burgundy, in company with Robert Moore, per composition, at 12s. in the pound - - - - -

87 02 0

[As your partner bears a share both in the money received, and loss sustained, the best way of stating this accompt is, to make Sundries Drs. to Paul Roberts, viz. Cash for the sum received, and Profit and Loss for the abatement; then in order to charge Robert Moore with his share of each, make Moore's accompt company Dr. to his current for his share of the money received, and to Profit and Loss for his share of the abatement.]

/ RECEIVED of the executors of my Uncle Payne, the legacy he left me - - - - -

2000 00 0

20

/ James Lane has paid us the money we advanced for him, viz.

To George Parsons - - - - - 32 0 0
To me - - - - - 22 0 0

54 00 0

21

/ GIVEN Robert Moore a bill on Charles Snow in full, for his share of money received, per composition of Paul Roberts

43 11 0

London, October 21st, 1763.

l. s. d.

1 WILLIAM BLAKE and myself have admitted John Clay an equal sharer in 3 Hhds. Claret, at 30l. 10s. per hhd. for which he has paid each of us 15l. 5s. amounting to - - - - -

30 10 0

[The best way of stating this case is, to close the accompt of Claret in company with Blake, by making Claret in company with Blake and Clay Dr. to it, by which means a proper accompt will be opened, wherein it will appear that both your partners are concerned; and as John Clay immediately pays each of you, charge Blake's accompt company Dr. to Clay's accompt company, for his $\frac{1}{3}$ part sold, and cash for your $\frac{1}{3}$; thus will Clay's accompt company be credited for his $\frac{1}{3}$ share of the goods, and it will appear by Blake's accompt company, that he has parted with $\frac{1}{3}$ of his share.]

London, October 22d, 1763.

GEORGE PARSONS, James Lane, and self, have put into company, intending to make out shares equal with money, the under-mentioned goods, marked and numbered as per margin, viz.

I. S.	George Parsons, 24 pieces Dia-		
N ^o 1	per, at 6l. per piece - - -	144	0 0
2	James Lane, 18 Pieces Silk Gro-		
3	gram, at 8l. 10s. per piece	153	0 0
/	Myself, 26 Pieces Scotch Cloth,		
	bought of Peter Desbrosses,	117	0 0
	upon trust, at 4l. 10s. per piece		
	Charges, &c. paid by me - -	25	10 0

439 10 0

All which we have shipped on board the Expedition, John Moody master, consigned to John Sharpe, Merchant, at Barbadoes, to sell for our account.

[In this case, charge the adventure to Amsterdam Dr. to each of your partners' accompts current, for the goods by them put in, and to Peter Desbrosses and Cash for your own part; after which, make each of your partners' accompts current Dr. to their accompts company, for their third part of the whole.]

26

/	BARTERED the 12 Pieces Dimity in company with Robert Coleman, at 8l. per piece,		
	with Thomas Pamper, for 2 Pipes Lisbon wine, at 25 l.	50	0 0
	per pipe - - - - -		
	Received the difference in money	46	0 0

96 00 0

London, October 27th, 1763.

l. s. d.

1 UPON adjusting accompts with George Parsons and James Lane, it appears that there is due to James Lane, viz.

From George Parsons - - - 2 10 0
From me - - - - - 4 0 0

6 10 0

Which money we have paid him in full.

1 RECEIVED from my Factor,
Peter Allen, at Amsterdam, }
to sell for our joint accounts, } 700 0 0
each half, 50 Pieces Holland, }
at 14l. per piece - - - - }
Custom and other charges paid }
by me - - - - - } 56 10 0

756 10 0

1 RECEIVED advice from Stephen Le Grand, at Lisbon, that he has sold the Cambrick sent him in company with George Parsons and James Lane, for 405l. his Commission, Charges, &c. amounting to 16l. 12s. the neat is - - - - -
For which he has sent me a bill at sight on John Strange.

388 08 0

W A S T E - B O O K.

81

London, October 30th, 1763.

	l.	s.	d.
/ GEORGE PARSONS, James Lane, and myself, agreeing to share the 6 Pipes Sherry, we have each taken 2 pipes - - - [Here charge each of your partners' accounts company Dr. to sherry in company, for their shares, and sherry for your own.]	162	00	0
/ RECEIVED of John Strange in full, for Stephen Le Grand's bill on him 12 Hhds. Rum, at 29l. per hhd 348 0 0 The rest in Cash - - - - 40 8 0	388	08	0
/ BOUGHT of Peter Thomas, in company with Robert Moore, 2 Pipes Arrack, at 60l. 10s. per pipe, which money Moore paid - - - - -	121	00	0
31			
/ PAID Robert Moore the money he advanced for my $\frac{1}{2}$ share of Arrack - -	60	10	0
/ BARTERED with George Lane the 2 Pipes Arrack, in company with Robert Moore, for 4 Hhds. Claret of the same value, which I have taken to myself	121	00	0

18	W A S T E B O O K
1. 2. 3.	Lancaster, October 1st, 1893
	RECORDED with George Lane the a
102 00	from attack in company with Robert
	Moore for 4 lbs. Chloroform of the same
	value which I have taken to myself
	RECORDED of John Morgan in full for
	Robert Moore at night purchased 3 8 0 0
388 00	The rest in Cash - - - - - 40 8 0
	RECORDED of Peter Thomas in company
121 00	with Robert Moore & John Morgan at
	101 100 per type which money Moore
	paid - - - - - 121 00
	RECORDED Robert Moore the money in all
60 10	advanced for my share of Attack - - - - -

THE
JOURNAL.
B.

LONDON, 7 MAY, 1763.

<i>Sundries Drs. to Stock, 745ol. 15s. 4d.</i>		l.	s.	d.
		l.	s.	d.
2	CASH, in ready money - - -	4925	12	2
3	Red port, 1 pipe - - -	25	10	0
3	Tobacco for six hhds. at 12l. } 15s. per hhd. - - -	76	10	0
3	Colchester baize, 2 pieces, at } 7l. 12s. per piece - - -	15	4	0
4	Broad cloth, for 7 pieces, at } 15l. per piece - - -	105	0	0
4	Holland for 11 pieces, at 7l. } 5s. per piece - - -	79	15	0
4	Brandy, 4 hhds. at 30l. per hhd.	120	0	0
5	Logwood for 8 tons, at 3l. per ton	24	0	0
5	South-Sea Stock, for 600, at } 122 $\frac{1}{8}$ per 100 - - -	733	0	0
5	Rum, for 1 hhd. - - -	29	10	0
6	Ship Neptune, for $\frac{1}{3}$ part - - -	800	0	0
6	Charles Snow - - -	200	0	0
6	Roger Romney - - -	20	5	0
7	Peter Allen - - -	280	4	8
7	Holland for account of Thomas } Tildesley, 12 pieces, on which } I have paid charges - - -	6	4	6
		7450	15	4
<i>Stock Dr. to Sundries, 692l. 12s.</i>				
$\frac{1}{2}$	To John Hatfield - - -	300	0	0
	To Peter Reeves - - -	80	0	0
	To Moses Guide - - -	261	0	0
	To Holland for account of Til- } desley, for 6 pieces sold to } Isaac Lee - - -	51	12	0
		692	12	0

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London, 12 May, 1763.

			l.	s.	d.
		Rum Dr. to Sundries, 29l.			
⁵ ₁	To Cash, paid in part for 1 hhd.	22 0 0			
₈	To William Blake the rest due	7 0 0			
		<u>29 0 0</u>			
		13			
		Sundries Drs. to Tobacco, 33l.			
₂	Cash, received in part for 2 hhds.	20 0 0			
⁹ ₃	Bills receivable for 1 on James Dalrymple at 10 days in full for the rest	13 0 0			
		<u>33 0 0</u>			
		15			
		John Hatfield Dr. to Charles Snow 100l.			
⁷ ₆	For my note on him	100 0 0			
		<u>18</u>			
		Sugar Dr. to Charles Snow, 24l. 10s.			
⁹ ₆	Bought 1 hhd. of Francis Clarke, for which I have given him a Bill on Charles Snow	24 10 0			
		<u>20</u>			
		Executors of Uncle Payne Drs. to Profit and Loss, 2000l.			
⁹ ₁	For a legacy in their hands payable at 6 months	2000 0 0			
		<u>26</u>			
		Cash Dr. to Bills receivable, 13l.			
¹² ₉	Received of James Dalrymple Paul Maffia's bill on him	13 0 0			

London, 27 May, 1763.

		l.	s.	d.
	Rd. Hale Dr. to South-Sea Stock, 249l. 15s.			
$\frac{10}{5}$	Sold him upon trust 200 Stock, at 124 $\frac{7}{8}$ per 100 - - - - -	249	15	0
	28			
	Adventure to Hamburgh Dr. Sundries, 135l.			
$\frac{15}{10}$	To Thomas Griffiths, for 4 hds. } 98 0 0			
	Sugar, at 24l. 10s. - - - }			
9	To Sugar, for 1 hhd. of my own 24 10 0			
2	To Cash, paid Custom, &c. - - 12 10 0	135	0	0
	Adventure to Hamburgh Dr. to Cash, 8l. 2s.			
$\frac{10}{2}$	Paid for insuring my Sugar, at 6 per cent.	8	2	0
	June 1			
	Claret Dr. to Bills payable, 91l. 10s.			
$\frac{11}{11}$	Bought of Samuel Mason 3 hhds. at 30l. 10s.			
	per hhd. for which he has drawn a Bill on me payable at 7 days to Peter Down- ing - - - - -	91	10	0
	2			
	John Eaden Dr. to Richard Hale, 50l.			
$\frac{11}{10}$	For my Bill on Hale payable to him - -	50	0	0
	7			
	Goods for account of Peter Moren Dr. to Cash, 29l. 12s. 6d.			
$\frac{12}{2}$	Paid Custom, &c. on 5 pipes Lisbon Wine, and 10 Tons Logwood - - - - -	29	12	6

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London, 11 June, 1763.

		l.	s.	d.
	Bills payable Dr. to Cash, 91l. 10s.			
$\frac{11}{2}$	Paid Peter Downing Samuel Mafon's bill	91	10	0
	16			
	Roger Romney Dr. to Sundries, 90l.			
$\frac{6}{3}$	To Tobacco, for 2 hhds. at 15l. } per hhd. - - - - - }	30	00	
$\frac{4}{4}$	To Broad Cloth, for 4 pieces, } at 15l. per piece - - - - }	60	00	
	Given him in barter	90	00	
	Sundries Drs. to Roger Romney, 107l.			
$\frac{5}{9}$	Rum, for 2 hds. at 29l. 10s. per hd. 59 00			
$\frac{6}{6}$	Sugar, for 2 hhds. at 24l. per hhd. 48 00			
	Received of him in barter	107	00	
	21			
	Paul Massia Dr. to Goods for account of Peter Moren, 34l.			
$\frac{12}{12}$	For 10 Tons Logwood, at 3l. 8s per ton, to pay at 1 month - - - - -	34	00	
	25			
	House expences Dr. to Cash, 50l.			
$\frac{13}{2}$	Paid half a year's rent due at Midsummer	50	00	
	House expences Dr. to Cash, 63l. 17s.			
$\frac{13}{3}$	Paid sundry Bills, as per Book of House expences - - - - -	63	17	0

London, 30 June, 1763.

Lisbon Wine Dr. to Goods for account of
Peter Moren, 51l.

¹³ For 5 pipes taken to myself, at 25l. 10s.
¹² per pipe - - - - -

l. s. d.
127 10 0

Goods for account of Peter Moren Dr. to
Sundries, 131l. 17s. 6d.

¹² To Profit and Loss, for my Com- }
¹ mission, at $2\frac{1}{2}$ per cent. } 4 0 9

¹³ To Peter Moren's accompt at }
time, due from Paul Massia } 34 0 0

¹⁴ To Peter Moren's accompt cur- }
rent in my hands - - - } 93 16 9

131 17 6

July 8

Simon Cary Dr. to Sundries, 107l. 7s. 4d.

¹⁴ To Francis Clarke, for 1 pipe }
¹⁴ Burgundy - - - - - } 64 12 0

⁴ To Broad Cloth for 1 piece - - 17 8 0

² To Cash for Cambrick and charges 22 15 0

¹ To Profit and Loss, my Com- }
mission, at $2\frac{1}{2}$ per cent. } 2 12 4

107 7 4

12

¹⁹ Peter Moren's accompt current Dr. to Bills
payable, 50l.

¹⁴ For his Bill on me payable at 12 days to
¹¹ James Henry - - - - -

50 0 0

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London, 13 July, 1763.

Tamarines Dr. to Sundries, 56l.

15	To Holland for account of Til-	}	51	12	0
7	desley, received 1 hhd. in ex- change for 6 pieces Holland				
7	To John Hatfield, for the dif- ference of barter - - - -	}	4	8	0

Holland for account of Thomas Tildesley.
Dr. to Sundries, 96l. 19s. 6d.

7	To Profit and Loss, my Com-	}	2	11	7		
1	mission, at 2 $\frac{1}{2}$ per cent.						
15	To Tildesley's accompt. current	}	94	7	11		
	the neat proceeds - - - -						
						96	19 6

18.

Francis Clarke Dr. to Sundries, 64l. 12s.

14 2	To Cash, paid for Burgundy for account of Simon Cary - -	}	64 0 0	
14	To Simon Cary's accompt current for the abatement - -	}	0 12 0	
				64 12 0

20

Advent. from Hamburgh Dr. to Sunds. 2154.

15	To Adventure to Hamburgh for	}	212	0	0
10	the neat proceeds returned in Goods - - - - -				
15	To Thomas Gary, due for charges		3	0	0
				215	0 0

London, 22 July, 1763.

		l.	s.	d.
	Cash Dr. to Paul Maffia, 34l.			
$\frac{2}{12}$	Received of him for Logwood on account of Peter Moren - - - - -	34	0	0
	Peter Moren's accompt of time Dr. to his accompt current 34l.			
$\frac{13}{14}$	For the money received of Paul Maffia	34	0	0
	26			
	Adventure for Hamburgh Dr. to Cash, 28l. 14s.			
$\frac{15}{2}$	Paid freight, custom, &c. on my Goods ar- rived from Hamburgh - - - - -	28	14	0
	Sundries Drs. to adventure from Ham- burgh, 84l.			
$\frac{2}{16}$	Cash received in part for 6 pieces } Holland, at 14l. per piece	50	0	0
$\frac{16}{15}$	John Milburn the rest due - - -	34	0	0
	84	84	0	0
	Sundries Drs. to Adventure from Ham- burgh, 153l.			
$\frac{4}{16}$	Holland for 6 pieces, at 9l. 10s. } per piece - - - - -	57	0	0
$\frac{16}{15}$	Dimity, for 12 pieces, at 8l. } per piece - - - - -	96	0	0
	153	153	0	0

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London, 26 July, 1763.

		l.	s.	d.
	Sundries Drs. to John Horton, 182l. 5s.			
4	Brandy, for 2 hds. at 30l. 10s. p. hd. 61 0 0			
$\frac{9}{16}$	Sugar, for 5 hhds. at 24l. 5s. per hd. 121 5 0	182	5	0
	John Horton Dr. to Sundries, 116l.			
$\frac{16}{2}$	To Cash, paid him in money 66 0 0			
7	To Peter Allen, for my note on him 50 0 0	116	0	0
	27			
	Thomas Freeman Dr. to Sundries, 126l.			
$\frac{17}{5}$	To Rum, for 2 hhds. at 31l. p. hd. 62 0 0			
4	To Brandy, for 2 hhds. at 32l. p. hd. 64 0 0	126	0	0
	Sundries Drs. to Thomas Freeman, 93l.			
2	Cash, received in money - - - 73 0 0			
$\frac{9}{17}$	Bills receivable, 1 at 3 days on } 20 0 0			
	John Milbank - - - - - }	93	0	0
	Bills payable Dr. to Cash, 50l.			
$\frac{11}{2}$	Paid James Henry Peter Moren's bill	50	0	0
	28			
	William Marth Dr. to Cash, 50l.			
$\frac{17}{2}$	Agreed with him for 5 bales Muslin, at 14l. 15s. per bale, to be delivered the 3d of next month, and advanced him - - -	20	0	0

London, 28 July, 1763.

		l.	s.	d.
	Cash Dr. to Simon Cary, 106l. 15s. 4d.			
2 14	For my Bill on him for 610 dollars, value here received, at 42d. per dollar - - -	106	15	4
	29			
	Cash Dr. to Samuel Mason, 10l.			
2 17	Received as earnest for 3 hhds. Sugar, at 26l. 10s. per hhd. to be delivered in 3 days	10	0	0
	<i>August 2</i>			
	Cash Dr. to Bills receivable, 20l.			
2 9	Received of John Milbank Thomas Freeman's bill - - - - -	20	0	0
	Sundries Drs. to Sugar, 79l. 10s.			
17	Samuel Mason for value of earnest 10 0 0			
2 9	Cash for the difference received } in full for 3 hhds. - - - - }	69	10	0
	79	10	0	
	3			
	Muslin Dr. to William Marsh, 73l. 15s.			
18 17	Received the 5 bales I had agreed for, at 14l. 15s. per bale - - - - -	73	15	0
	William Marsh Dr. to Cash, 40l.			
17 2	Paid him in part of difference - - - - -	40	0	0
	Canary in the hands of Robert Moore Dr. to Cash, 67l. 10s.			
18 2	Paid him to go halves in 5 pipes, at 27l. per pipe - - - - -	67	10	0

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London, 9 August, 1763.

l. s. d.

Robert Moore's accompt current Dr. to Ca-
nary in the hands of Robert Moore, 75^l.

¹⁸
18 For my $\frac{1}{2}$ share of 5 pipes due from him. 75 0 0

16

Brandy in the hands of Robert Coleman Dr.
to Robert Coleman's accompt current, 60^l.

¹⁹
19 For my $\frac{1}{2}$ share of 4 hhds. due to him 60 0 0

18

Sundries Drs. to Robert Moore's accompt
current, 75^l.

² Cash, received in money - - - 50 0 0

⁹
18 Sugar for 1 hhd. - - - 25 0 0

75 0 0

Sundries Drs. to Muslin, 73^l. 15s.

¹⁹ Muslin in the hands of Robert }
Moore, for my $\frac{1}{2}$ share of 5 }
bales, delivered him to sell } 36 17 6
for our joint accounts }

¹⁸
18 Robert Moore's accompt current }
for his $\frac{1}{2}$ share - - - } 36 17 6

73 15 0

10

Tobacco in company with Peter Dealwell
Dr. to Sundries, 140^l.

²⁰
2 To Cash for my half share of }
10 hhds. at 14^l. per hhd. } 70 0 0

²⁰ To Dealwell's accompt compa- }
ny for his half share - - - } 70 0 0

140 0 0

London, 24 August, 1763.

	l.	s.	d.
Robert Coleman's accompt current Dr. to Cash 60l.			
$\frac{19}{2}$ Paid him for my half share 4 hhds. brandy	60	0	0
25			
Cambrick in company with George Parsons and James Lane Dr. to Cash, 89l. 8s.			
$\frac{20}{2}$ Paid for 12 pieces, at 7l. 9s. per piece	89	8	0
George Parsons his accompt current Dr. to his accompt company, 29l. 16s.			
$\frac{21}{21}$ For his one third share of Cambrick - -	29	16	0
James Lane, his accompt current Dr. to his accompt company, 29l. 16s.			
$\frac{21}{21}$ For his one third share Cambrick - - -	29	16	0
27			
Cash Dr. to Tobacco in company with Peter Dealwell, 99l.			
Received for 6 hhds. at 16l 10s. per hhd.	99	0	0
Peter Dealwell's accompt company Dr. to his accompt current, 49l. 10s.			
$\frac{2}{20}$ For his half share of Tobacco - - -	49	10	0
30			
Cash Dr. to Brandy in the hands of Robert Coleman, 63l.			
$\frac{2}{2}$ Received for my half share of 4 hhds.	63	0	0

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London, 3 September, 1763.

l. s. d.

Cash Dr. to Sundries, 59l. 12s.

2 11	To George Parsons his accmpt current for his $\frac{1}{3}$ share of	29	16	0
	Cambrick - - -			
21	To James Lane's accmpt cur- rent for his $\frac{1}{3}$ share - - -	29	16	0
		59	12	0

5

Francis Clarke Dr. to Tobacco in company
with Dealwell, 65l. 12s.

14 20	Sold him 4 hhds. at 16l. 8s. per hhd. upon trust - - - - -	65	12	0
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8

Sundries Drs. to Cambrick in company with
Parsons and Lane, 96l.

2 22 20	Cash received in part for 12 } pieces, at 8l. per piece - - } Samuel Aveline the rest due	50	0	0
		46	0	0
		96	0	0

96 0 0

George Parsons his accmpt company Dr. to
his accmpt current, 16l. 13s. 4d.

21 21	For his $\frac{1}{3}$ part of money received for Cam- brick - - - - -	16	13	4
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James Lane his accmpt company Dr. to
his accmpt current, 16l. 13s. 4d.

22 21	For his $\frac{1}{3}$ part - - - - -	16	13	4
----------	--------------------------------------	----	----	---

London, 10 September, 1763.

		l.	s.	d.
	Burgundy in company with Robert Moore Dr. to James Dalrymple, 129l.			
²³ ₂₃	Bought of him 2 pipes, at 64l. 10s. per pipe, upon trust - - - -	129	0	0
	Robert Moore's accompt current Dr. to his accompt company, 64l. 10s.			
¹⁸ ₂₃	For his half share of 2 pipes Burgundy	64	10	0
	14			
	Cash Dr. to Samuel Aveline, 46l.			
² ₂₂	Received of him in full - - -	46	0	0
	George Parsons his accompt company Dr. to his accompt current, 15l. 6s. 8d.			
²¹ ₂₁	For his $\frac{1}{3}$ share of the money received of Samuel Aveline - - - -	15	6	8
	James Lane's accompt company Dr. to his accompt current, 15l. 6s. 8d.			
²² ₂₁	For his $\frac{1}{3}$ share - - - -	15	6	8
	16			
	Sundries Drs to Cash, 64l.			
²¹ ₂	George Parsons his accompt cur- rent paid his $\frac{1}{3}$ of money re- ceived for Cambrick - - -	32	0	0
²¹ ₂	James Lane's accompt current ditto	32	0	0
		64	0	0

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London, 24 September, 1763.

		l.	s.	d.
	Claret in company with William Blake Dr. to Claret, 91l. 10s.			
24 11	Admitted William Blake a partner in 3 hhds. at 30l. 10s. per hhd. - - - -	91	10	0
	Cash Dr. to William Blake's accompt com- pany, 45l. 15s.			
2 24	Received of him for his $\frac{1}{2}$ share of 3 hhds. claret - - - - -	45	15	0
	25			
	Bills receivable Dr. to Burgundy in com- pany with Moore, 145l.			
9 23	For 1 at 10 days on John Leeds in full for 2 pipes of Burgundy - - - - -	145	0	0
	26			
	Adventure to Lisbon in company with Par- sons and Lane Dr. to Sundries, 330l.			
24 2	To Cash, for my $\frac{1}{3}$ share of } Cambrick and Charges - -	110	0	0
21	To George Parsons his accompt } company his $\frac{1}{3}$ part - - -	110	0	0
22	To James Lane his accompt } company his $\frac{1}{3}$ part - - -	110	0	0
	330			
	Paul Roberts Dr. to Sundries, 145l. 3s. 6d.			
25 9	To Bills receivable, for his bill } returned - - - - -	145	0	0
2	To Cash, for charge of protesting - - -	0	3	6
	145		3	6

K

London, 26 September, 1763.

		l.	s.	d.
	Robert Moore's accompt current Dr. to his accompt company, 1s. 9d.			
¹⁸ ₂₃	For his $\frac{1}{2}$ share of charges of protesting	0	1	9
	October 1			
	Sherry in company with Parsons and Lane Dr. to Samuel Aveline, 162l.			
²⁵ ₂₂	For 6 pipes, at 27l. per pipe - - - -	162	0	0
	George Parsons his accompt current Dr. to his accompt company, 54l.			
²¹ ₂₁	For his $\frac{1}{3}$ share of Sherry - - - - -	54	0	0
	James Lane his accompt current Dr. to his accompt company, 54l.			
²¹ ₂₂	For his $\frac{1}{3}$ share of Sherry - - - - -	54	0	0
	6			
	Dimity in company with Robert Coleman Dr. to Dimity, 96l.			
²⁵ ₁₆	Admitted Robert Coleman a joint sharer in 12 pieces, at 8l. per piece - - - -	96	0	0
	Robert Coleman's accompt current Dr. to his accompt company, 48l.			
¹⁹ ₂₆	For his $\frac{1}{2}$ share of 12 pieces dimity	48	0	0

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London, 8 October, 1763.

			l.	s.	d.
	Canary in Company with Peter Dealwell				
	Dr. to Sundries, 110l.				
$\frac{26}{2}$	To Cash, paid by me in part for	} 50 0 0			
	4 pipes, at 27l. 10s.				
$\frac{22}{2}$	To Dealwell's accompt current	} 30 0 0			
	paid by him - - - - -				
$\frac{26}{2}$	To John Shelly the rest due - - -	} 30 0 0			
			110	0	0
	Peter Dealwell's accompt current Dr. to his				
	accompt company, 55l.				
$\frac{22}{20}$	For his $\frac{1}{2}$ share of 4 pipes Canary - - -		55	0	0
	11				
	Samuel Aveline Dr. to Sundries, 162l.				
$\frac{22}{21}$	To George Parsons his accompt	} 86 0 0			
	current paid by him - - - - -				
$\frac{2}{2}$	To Cash paid by me - - - - -	} 76 0 0			
			162	0	0
	18				
	Sundries Drs. to Paul Roberts, 145l. 3s. 6d.				
$\frac{2}{1}$	Cash, received per Composition	} 87 2 0			
	at 12s. in the pound - - - - -				
$\frac{1}{25}$	Profit and Loss lost - - - - -	} 58 1 6			
			145	3	6
	Robert Moore's accompt company Dr. to				
	Sundries, 72l. 11s. 9d.				
$\frac{23}{21}$	To Moore's accompt current for	} 43 11 0			
	his $\frac{1}{2}$ share of the money re-				
	ceived - - - - -				
$\frac{1}{1}$	To Profit and Loss for his $\frac{1}{2}$ share	} 29 0 9			
	of the loss - - - - -				
			72	11	9

London, 18 October, 1763.

		l.	s.	d.
	Cash Dr. to the Executors of Uncle Payne, 2000l.			
$\frac{2}{1}$ 9	Received of them the legacy left by my Uncle - - - - -	2000	0	0
	20			
	Sundries Drs to James Lane's accompt cur- rent, 54l.			
$\frac{2}{1}$ 21	George Parsons his accompt cur- } rent for his money received } 32 0 0			
$\frac{2}{1}$ 21	Cash, received by me - - - 22 0 0			
	21	54	0	0
	Robert Moore's accompt current Dr. to Charles Snow, 43l. 11s.			
$\frac{18}{6}$	For my Note on him - - - - -	43	11	0
	Claret in company with William Blake, and John Clay Dr. to Claret in company with Blake, 91l. 10s.			
$\frac{27}{24}$	Admitted John Clay a joint sharer in 3 hhds. at 30l. 10s. per hhd. - - - - -	91	10	0
	Sundries Drs. to John Clay's accompt com- pany, 30l. 10s.			
$\frac{24}{2}$ 27	Blake's accompt company for the } money received for his share } 15 5 0			
	Cash, received for my share - - 15 5 0			
	30	30	10	0

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l. s. d.

London, 22 October, 1763.

Adventure to Amsterdam, in company with
Parsons and Lane Dr. to Sundries, 439l. 10s.

27	To George Parsons his accompt	}	144	0	0
21	current for 24 pieces Diaper				
23	To James Lane's accompt cur-	}	153	0	0
	rent for 18 ps. filk Grogam				
28	To Peter Desbrosses for 26 pieces	}	117	0	0
	Scotch Cloth - - - - -				
2	To Cash, for charges, &c. - -		25	10	0

439 10 0

George Parsons his accompt current Dr. to
his accompt company, 146l. 10s.

21	For his $\frac{1}{3}$ share of Adventure to Amsterdam	146	10	0
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James Lane's accompt current Dr. to his
accompt company, 146l. 10s.

21	For his $\frac{1}{3}$ share of Adventure to Amsterdam	146	10	0
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26

Sundries Drs. to Dimity in company with
Coleman, 96l.

13	Lisbon Wine in company with	}	50	0	0
	Robert Coleman, received in				
	barter for 12 pieces Dimity, 2				
	pipes, at 25l. per pipe - -				
2	Cash, received the difference		46	0	0

96 0 0

London, 26 October, 1763.

		l.	s.	d.
	Robert Coleman's accompt company Dr. to his accompt current, 23l.			
$\frac{26}{19}$	For his $\frac{1}{2}$ share of the difference of barter	23	0	0
	27			
	James Lane's accompt current Dr. to Sun- dries, 6l. 10s.			
$\frac{21}{21}$	To George Parsons his accompt } current, paid by him - - - }	2	10	0
2	To Cash, paid by me - - - -	4	0	0
		6	10	0
	Holland in company with Peter Allen Dr. to Sundries, 756l. 10s.			
$\frac{28}{7}$	To Peter Allen's accompt cur- } rent for 50 ps. at 14l. p. piece }	700	0	0
2	To Cash, paid Custom, &c.	56	10	0
		756	10	0
	Peter Allen's accompt current Dr. to his accompt company, 378l. 5s.			
$\frac{7}{29}$	For his $\frac{1}{2}$ share 50 pieces Holland - - -	378	5	0
	Bills receivable Dr. to Adventure to Lisbon in company with Parsons and Lane, 388l. 8s.			
$\frac{6}{24}$	For one at sight on John Strange in full, of the neat proceeds of our Adventure - -	388	8	0

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London, 30 October, 1763.

l. s. d.

Sundries Drs. to Sherry in company with
Parsons and Lane, 162l.

21	George Parsons his accompt com- pany for 2 pipes - - - - }	54	0	0
22	James Lane his accompt compa- ny for 2 pipes - - - - }	54	0	0
29 25	Sherry, for 2 pipes taken as my share - - - - - }	54	0	0

162 0 0

Sundries Drs. to Bills receivable, 388l. 8s.

5	Rum, for 12 hhds. at 29l. per hhd.	348	0	0
2 9	Cash, received in money - - -	40	8	0

388 8 0

George Parsons his accompt company Dr.
to his accompt current, 129l. 9s. 4d.

21 21	For his $\frac{1}{3}$ part of the Bill on John Strange received - - - - -	129	9	4
----------	--	-----	---	---

James Lane his accompt company Dr. to his
accompt current, 129l. 9s. 4d.

22 21	For his $\frac{1}{3}$ part of ditto - - - - -	129	9	4
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Arrack in company with Robert Moore Dr.
to Moore's accompt current, 121l.

29 18	Paid by him for two pipes, 60l. 10s. per pipe	121	0	0
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London, 30 October, 1763.

Robert Moore's accompt current Dr. to his
accompt company, 6ol. 10s.

$\frac{18}{23}$ For his half share 2 pipes Arrack - - - 60 10 0

31

Robert Moore's accompt current Dr. to
Cash, 6ol. 10s.

$\frac{18}{2}$ Paid him for my half share Arrack - - - 60 10 0

Claret Dr. to Arrack in company with
Moore, 121l.

$\frac{31}{29}$ For 4 hhds. at 3ol. 5s. per hhd. in exchange
for 2 pipes Arrack, value - - - 121 0 0

Robert Moore's accompt company Dr. to
his accompt current, 6ol. 10s.

$\frac{23}{18}$ For his half share of the value of Arrack - - - 60 10 0

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THE LEDGER.

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A	
Allen, Peter	Fol. 7
Adventure to Hamburgh	10
Adventure from Hamburgh	15
Aveline, Samuel	22
Adventure to Lisbon in com- pany with Parsons and Lane	24
Adventure to Amsterdam in co. with Parsons and Lane	27
Allen, Peter his accompt co.	29
Arrack in co. with Robert Moore	29

C	
Cash	2
Colchester baize	3
Claret	11
Cary, Simon	14
Clarke, Francis	14
Canary in the hands of R. Moore	18
Coleman, Rob. his accompt curr.	19
Cambrick in company with Parsons and Lane	20
Claret in co. with Will. Blake	24
Coleman, Rob. his accompt co.	26
Canary in co. with P. Dealwell	26
Claret in co. with Blake and Clay	27
Clay, John his accompt co.	27

E	
Executors of Uncle Payne	9
Eaden, John	11

G	
Guide, Moses	8
Griffiths, Thomas	10
Goods for account of P. Moren	12
Gary, Thomas	15

I	
L	
Logwood	5
Lisbon Wine	13
Lane, James his accompt curr.	21
Lane, James his accompt co.	22
Lisbon wine in co. with Robert Coleman	28

B	
Broad cloth	Fol. 4
Brandy	4
Blake, William	8
Bills receivable	9
Bills payable	11
Brandy in the hands of R. Coleman	19
Burgundy in co. with R. Moore	23
Blake, William his accompt co.	24

D	
Dimity	16
Dealwell, Peter his accompt co.	20
Dealwell, Peter his accompt curr.	22
Dalrymple, James	23
Dimity in co. with R. Coleman	25
Desbrosses, Peter	28

F	
Freeman, Thomas	17

H	
Holland	4
Holland for acct. of T. Tildesley	7
Hatfield, John	7
Hale, Richard	10
Houfe expences	13
Horton, John	16
Holland in co. with Peter Allen	28

K	
M	
Maffia, Paul	12
Moren, Peter his accompt at time	13
Moren, Peter his accompt current	14
Milburn, John	16
Marth, William	17
Mafon, Samuel	17
Muslin	18
Moore, R. his accompt current	18
Muslin in the hands of R. Moore	19
Moore, Rob. his accompt co.	23

N

P

Fol.

Profit and Loss	1
Parsons, Geo. acct. curr.	21
Parsons, Geo. acct. comp.	21

R

Fol.

Red Port	3
Rum	5
Romney, Roger	6
Reeves, Peter	8
Roberts, Paul	25

T

Fol.

Tobacco	3
Tamarines	15
Tildesley, Tho. his acc. cur.	15
Tobacco in co. P. Dealwell	20

W

Y

Q

S

Fol.

Stock	1
South-Sea Stock	5
Ship Neptune	6
Snow, Charles	6
Sugar	9
Sherry in co. with Parsons and Lane	25
Shelly, John	26
Sherry	29

U

X

Z

I

L E D G E R.

1763

S T O C K

Dr.

F.

l.

s. d.

May 7.	To Sundries, as per Journal		692	12	0
	To Balance, for the neat of my estate	30	8771	14	11
		£.	9464	6	11

P R O F I T and L O S S

Dr.

l.

s.

d.

Oct. 18	To Paul Roberts, abated him	25	58	1	6
	To House expences - - - - -	13	113	17	0
	To Adventure from Hamburgh lost	5	6	14	0
	To Stock gained by Trade - - -	1	2013	11	7
		£.	2192	4	1

L E D G E R.

1763

PER CONTRA

Cr.

F.

l.

s.

d.

May 7	By Sundries, as per Journal - -	1	7450	15	4
	By Profit and loss, gained by trade	1	2013	11	7
			£. 9464	6	11

PER CONTRA.

Cr.

l.

s.

d.

May 20	By Executors of Uncle Payne, } for a legacy in their hands	9	2000	0	0
June 30	By Goods for account of Peter } Moren, my commission	12	4	0	9
July 8	By Simon Cary, for my commis- } sion, at $2\frac{1}{2}$ per cent. - -	14	2	12	4
13	By Holland for acct. of Tildesley, } my commission, at $2\frac{1}{2}$ p. cent.	7	2	11	7
Oct. 18	By Moore's accompt co. for his $\frac{1}{2}$ } of abatement to Paul Roberts	23	29	0	9
	By Tobacco, gained - - - - -	3	12	0	0
	By Broad Cloth gained - - - - -	4	2	8	0
	By Brandy gained - - - - -	4	3	0	0
	By South-Sea Stock, gained - - -	5	5	8	4
	By Rum, gained - - - - -	5	3	0	0
	By Sugar, gained - - - - -	9	6	15	0
	By Adventure to Hamburgh, gained	10	68	18	0
	By Canary in the hands of Robert } Moore, gained - - - - -	18	7	10	0
	By Brandy in the hands of Robert } Coleman - - - - -	19	3	0	0
	By Tobacco in company with } Dealwell, for my $\frac{1}{2}$ of gain	20	12	6	0
	By Cambrick in company with } Parsons and Lane, my $\frac{1}{3}$ gain	20	2	4	0
	By Burgundy in company with } Moore, my $\frac{1}{2}$ of gain - -	23	8	0	0
	By Adventure to Lisbon in com- } pany with Parsons and Lane	24	19	9	4
			£. 2192	4	1

L

1763	CASH	Dr.	F.	l.	s.	d.
May 7.	To Stock, in ready money - - -		1	4935	12	2
13	To Tobacco, recd. in part for 2 hds.		3	20	0	0
26	To Bills receivable, received of } James Dalrymple - - - }		9	13	0	0
July 22	To Paul Maffia received of him		12	34	0	0
26	To Advent. fr. Hamburgh, recd. } in part for 6 pieces Holland }		15	50	0	0
27	To Thomas Freeman, rec. in money		17	73	0	0
28	To Simon Cary, for value here } received of my bill on him }		14	106	15	4
29	To Samuel Mafon, received as } earnest for 3 hhds. sugar }		17	10	0	0
Aug. 2	To Bills receivable, received Tho. } Freeman's bill - - - }		9	20	0	0
—	To Sugar, received the difference		9	69	10	0
18	To Robert Moore's accompt cur. } received in money - - - }		18	50	0	0
27	To Tobacco in comp. with Deal- } well, received for 6 hhds. }		20	99	0	0
30	To Brandy in hands of R. Coleman		19	63	0	0
Sept. 3	To Sundries, as per Journal - -		$\frac{2}{1}$	59	12	0
8	To Cambrick in co. with Parsons } and Lane, received in part }		20	50	0	0
14	To Sam. Aveline, recd. of him in full		22	46	0	0
24	To William Blake's accompt co. } recd. his $\frac{1}{2}$ of 3 hhds. claret }		24	45	15	0
Oct. 18	To Paul Roberts, recd. p. composino		25	87	2	0
—	To Executors of Uncle Payne re- } ceived of them in full - - }		9	2000	0	0
20	To James Lane's accompt cur- } rent, received of him - - }		21	22	0	0
21	To John Clay's accompt co. recd. } for his share of Claret in co. }		27	15	5	0
26	To Dimity in co. with Coleman, } recd. the difference of barter }		25	46	0	0
30	To Bills receivable, recd. in money		9	40	8	0
			£.	7955	19	6

L E D G E R.

2

1763	PER CONTRA	Cr.	F.	l.	s.	d.
May 12	By Rum, paid in part for 1 hhd. - - - -		5	22	0	0
28	By Adventure to Hamburgh, paid custom, &c.		10	12	10	0
—	By Adventure to Hamburgh, paid for insurance		10	8	2	0
June 7	By Goods for account of Peter Moren, paid } custom, &c. - - - - - }		12	29	12	6
11	By Bills payable, paid Peter Downing - - -		11	91	10	0
25	By House expences, paid half a year's rent		13	50	0	0
—	By House expences, paid fundry bills - - -		13	63	17	0
July 8	By Simon Cary, paid for Cambrick and charges		14	22	15	0
18	By Francis Clarke, paid him for Burgundy		14	64	0	0
26	By Adventure from Hamburgh, paid freight, &c.		15	28	14	0
—	By John Horton, paid in money - - - - -		16	66	0	0
27	By Bills payable, paid James Henry Peter } Moren's bill - - - - - }		11	50	0	0
28	By William Marsh, advanced him upon an } agreement - - - - - }		17	20	0	0
Aug. 3	By William Marsh, paid him in part of difference		17	40	0	0
—	By Canary in the hands of Robert Moore - -		18	67	10	0
20	By Tobacco in co. with Dealwell, paid for my } half of 10 hhds. - - - - - }		20	70	0	0
24	By Coleman's accompt current, paid him for } my half of 4 hhds. Brandy - - - - }		19	60	0	0
25	By Cambrick in co. with Parsons and Lane, } paid for 12 pieces - - - - - }		20	89	8	0
Sept. 16	By Sundries, as per Journal - - - - -		21 21	64	0	0
26	By Adventure to Lisbon, in company with } Parsons and Lane, for my one third }		24	110	0	0
—	By Paul Reberts, paid for protesting his bill		25	0	3	6
Oct. 8.	By Canary in co. with Dealwell, paid in part } for 4 pipes - - - - - }		26	50	0	0
11	By Samuel Aveline, paid by me - - - - -		22	76	0	0
22	By Adventure to Amsterdam, in company } with Parsons and Lane, paid charges, &c. }		27	25	10	0
27	By James Lane's accompt current, paid him		21	4	0	0
—	By Holland in co. with Peter Allen, paid cus- } tom, &c. - - - - - }		28	56	10	0
31	By Moore's accompt current, paid him my } half share of Arrack - - - - - }		18	60	10	0
	By Balance remaining - - - - -		30	6853	7	6
			£.	7955	19	6

3

L E D G E R.

1763

RED PORT

Dr.

P. F.

l.

s.

d.

May 7 To Stock, for - - - - - 1 1 25 10 0

TOBACCO

Dr.

hd

l.

s.

d.

May 7 To Stock, at 12l. 15s. per hhd. for 6 1 76 10 0
 To Profit and loss, gained - - 1 12 0 0
 6 £. 88 10 0

COLCHESTER BAIZE

Dr.

ps

l.

s.

d.

May 7 To Stock, at 7l. 12s. per pce. for 2 1 15 4 0

L E D G E R.

3

1763

PER CONTRA

Cr.

P. F.

l.

s.

d.

By Balance remaining

1 30

25 10

0

PER CONTRA

Cr.

hd

l.

s.

d.

May 13 By Sundries, as per Journal, for

2 $\frac{2}{9}$

33 0 0

June 16 By Roger Romney, at 15l. per

2 6

30 0 0

hhd. - - - - - }

By Balance remaining, at 12l. }

2 30

25 10

0

15s. per hhd. - - - }

6 $\frac{2}{9}$

88 10

0

PER CONTRA

Cr.

ps

l.

s.

d.

By Balance remains, at 7l. 12s. }

2

15

4

0

per piece - - - - - }

L 3

A

L E D G E R.

1763

BROAD CLOTH

Dr.

P. F.

l.

s.

d.

May 7

To Stock, at 15l. per piece, for

7

1

105

0

0

To Profit and loss, gained - -

1

2

8

0

7 £.

107

8

0

HOLLAND

Dr.

l.

s.

d.

May 7

To Stock, at 7l. 5s. per piece, for

11

1

79

15

0

July 26

To Adventure fr. Hamburgh, }

6

15

57

0

0

at 9l. 10s. per piece, for }

17 £.

136

15

0

BRANDY

Dr.

hd

l.

s.

d.

May 7

To Stock, at 30l. per hhd. for

4

1

120

0

0

July 26

To John Horton, at 30l. 10s. }

2

16

61

0

0

per hhd. for - - - - }

1

3

0

0

To Profit and loss, gained

6 £.

184

0

0

L E D G E R.

4

1763

PER CONTRA

Cr.

Ps F.

l.

s.

d.

June 16	By Roger Romney, at 15l. per } piece, for - - - - }	4	6	60	0	0
July 8	By Simon Cary for - - - - }	1	14	17	8	0
	By Balance remaining, at 15l. } per piece - - - - }	2	30	30	0	0
		7	£.	107	8	0

PER CONTRA

Cr.

ps

l.

s.

d.

	By Balance remaining, at 7l. } 5s. per piece - - - - }	11	30	79	15	0
	at 9l. } 10s. per piece - - - - }	6	—	57	0	0
		17	£.	136	15	0

PER CONTRA

Cr.

hd

l.

s.

d.

July 27	By Thomas Freeman, at 32l. } per hhd. for - - - - }	2	17	64	0	0
	By Bal. remaining, at 30l. p. hhd.	4	30	120	0	0
		6	£.	184	0	0

5

L E D G E R.

1763

LOGWOOD

Dr.

to F.

l.

s. d.

May 7 To Stock, at 3l. per ton, for

8

1

24

0

0

SOUTH-SEA Stock

Dr.

l.

s. d.

May 7 To Stock, for 600, at 122½ p. 100

1

733

0

0

To Profit and loss, gained - -

1

5

8

4

£.

738

8

4

RUM

Dr.

hd

l.

s. d.

May 7 To Stock, for - - - - -

1

1

29

10

0

12 To Sundries, as per Journal, for

1

2

2

0

0

June 16 To Roger Romney, at 29l. 10s. }

2

6

59

0

0

per hhd. for - - - - - }

Oct. 30 To Bills receivable, at 29l. per }

12

9

348

0

0

hhd. for - - - - - }

1

3

0

0

0

To Profit and loss, gained - -

16

£.

468

10

0

L E D G E R.

5

1763

PER CONTRA

Cr.

to F.

l.

s.

d.

By Balancer remaining, at 3l. p. ton

8 30

24

0

0

PER CONTRA

Cr.

l.

s.

d.

May 27

By Richard Hale, fold him 200, }

at 124 $\frac{7}{8}$ per 100 - - - }

By Balance, remaining 400, at }

122 $\frac{1}{8}$ per 100 - - - }

10

249

15

0

30

488

13

4

£.

738

8

4

PER CONTRA

Cr.

hd

l.

s.

d.

July 27

By Thomas Freeman, at 31l. }

per hhd. for - - - }

By Balance remaining, at 29l. }

10s. per hhd. - - - }

at 29l. per hhd.

2 17

62

0

0

1 30

29

10

0

13

377

0

0

16 £.

468

10

0

6

L E D G E R.

1763

SHIP NEPTUNE

Dr.

F.

l.

s.

d.

May 7

To Stock, for $\frac{1}{3}$ part - - -

1

800

0

CHARLES SNOW

Dr.

l.

s.

d.

May 7

To Stock - - - - -

1

200

0

0

ROGER ROMNEY

Dr.

l.

s.

d.

May 7

To Stock - - - - -

1

20

5

0

June 16

To Sundries, as per Journal

 $\frac{1}{3}$

90

0

0

£.

110

5

0

L E D G E R.

6

1763

PER CONTRA

Cr.

By Balance, for $\frac{1}{3}$ part remaining

F.	l.	s.	d.
30	800	0	0

PER CONTRA

Cr.

May 15	By John Hatfield, for my note } on him - - - - - }	7	100	0	0
18	By Sugar, for my note on him } to Francis Clarke - - }	9	24	10	0
Oct. 21	By Moore's accompt current, for } my note on him - - - }	18	43	11	0
	By Balance, due to me - - -	30	31	19	0

l.	s.	d.
200	0	0

PER CONTRA

Cr.

June 16	By Sundries, as per Journal	$\frac{5}{9}$	107	0	0
	By Balance due to me - - -	30	3	5	0

l.	s.	d.
110	5	0

7

L E D G E R.

1763

PETER ALLEN

Dr.

		F.	l.	s.	d.
May 7	To Stock - - - - -	1	280	4	8
Oct. 27	To his accompt co. for his $\frac{1}{2}$ }	29	378	5	0
	share of 50 pieces Holland }				
	To Balance due to him - - -	30	91	10	4
		£.	750	0	0

Holl. for acct. of T. Tildesley Dr.

ps

l. s. d.

May 7	To Stock, paid charges on - -	12	1	6	4	6
July 13	To Sundries, as per Journal		$\frac{1}{15}$	96	9	6
		12	£.	103	4	0

JOHN HATFIELD

Dr.

l. s. d.

May 15	To Charles Snow, for my note }	6	100	0	0
	on him - - - - - }				
	To Balance due to him - - -	30	204	8	0
		£.	304	8	0

L E D G E R.

1763 *PER CONTRA* Cr. F. l. s. d.

July 26	By John Horton, for my note } on him - - - - - }	16	50	0	0
Oct. 27	By Holland in co. with Peter } Allen, for 50 pieces, at 14l. }	28	700	0	0
		<u>£.</u>	<u>750</u>	<u>0</u>	<u>0</u>

PER CONTRA Cr. ps l. s. d.

May 7	By Stock, sold to Isaac Lee	6	1	51	12	0
July 13	By Tamarines, given in barter, } at 8l. 12s. per piece }	6	15	51	12	0
		<u>12</u>	<u>£.</u>	<u>103</u>	<u>4</u>	<u>0</u>

PER CONTRA Cr. l. s. d.

May 7	By Stock - - - - -	1	300	0	0
July 13	By Tamarines, for the differ- } ence of barter - - - - - }	15	4	8	0
		<u>£.</u>	<u>304</u>	<u>8</u>	<u>0</u>

1763

PETER REEVES

Dr.

F.

l.

s. d.

To Balance due to him - - -

30

80

0 0

MOSES GUIDE

Dr.

l.

s. d.

To balance due to him - - -

30

261

0 0

WILLIAM BLAKE

Dr.

l.

s. d.

To Balance due to him - - -

30

7

0 0

L E D G E R.

8.

1763

PER CONTRA

Cr.

F.

l.

s.

d.

May 7.	By Stock - - - - -	1	80	0	0
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PER CONTRA

Cr.

l.

s.

d.

May 7.	By Stock - - - - -	1	261	0	0
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PER CONTRA

Cr.

l.

s.

d.

May 12	By Rum, due to him - - - M 2	5	7	0	0
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L E D G E R.

1763

BILLS receivable

Dr.

F.

l.

s. d.

May 13	To Tobacco, for one on James Dalrymple at 10 days	3	13	0	0
July 27	To Thomas Freeman, for 1 on John Milbank at 3 days	16	20	0	0
Sep. 25	To Burgundy in co. with Moore, 1 on John Leeds at 10 days	23	145	0	0
Oct. 27	To Adventure to Lisbon in co. with Parsons and Lane, 1 on John Strange at fight	24	388	8	0
		£.	566	8	0

SUGAR

Dr.

hd

l.

s. d.

May 18	To Charles Snow, for - - -	1	6	24	10	0
June 16	To Roger Romney, at 24l. per hhd. for - - - - -	2	6	48	0	0
July 26	To John Horton, at 24l. 5s. per hhd. for - - - - -	5	16	121	5	0
Aug 18	To Robert Moore's accompt current, for - - - - -	1	18	25	0	0
	To Profit and loss, gained - - -	1		6	15	0
		9	£.	225	10	0

Executors of Uncle Payne Dr.

l.

s. d.

May 20	To Profit and loss, for a legacy payable at six months	1	2000	0	0
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L E D G E R.

9

1763	PER CONTRA	Cr.	F.	l.	s.	d.
May 26	By Cash, received the bill on } James Dalrymple - - }		2	13	0	0
Aug. 2	By Cash, received Tho. Freeman's bill on Jn. Milbank }		2	20	0	0
Sep. 26	By Paul Roberts, for his bill on } John Leeds returned - - }		25	145	0	0
Oct. 30	By Sundries, as per Journal, } for John Strange's bill }		$\frac{5}{2}$	388	8	0
			£.	566	8	0

	PER CONTRA	Cr.	hd	l.	s.	d.
May 28	By Adventure to Hamburgh, for		1 10	24	10	0
Aug. 2	By Sundries, as per Journal, at } 26l. 10s. per hhd. for }		3 $\frac{17}{2}$	79	10	0
	By Bal. remaining, at 24l. per hhd.		2 30	48	0	0
	at 24l. 5s. per hhd.		2	48	10	0
	at 25l. per hhd.		1	25	0	0
			9 £.	225	10	0

	PER CONTRA	Cr.		l.	s.	d.
Oct. 18	By Cash, received in full - -		2	2000	0	0

10

L E D G E R.

1763

RICHARD HALE

Dr.

F.

l.

s.

d.

May 27	To South-Sea Stock, for 200,	}	5	249	15	0
	at 124 $\frac{7}{8}$ per 100 - - -					

Adventure to Hamburgh Dr.

l.

s.

d.

May 28	To Sundries, as per Journal		135	0	0
	To Cash, paid for insuring, at	}	2	8	2
	6 per cent. - - - - -				
	To Profit and loss, gained - -	1	68	18	0

£.

212

0

0

THOMAS GRIFFITHS Dr.

l.

s.

d.

To Balance due to him - - -	30	98	0	0
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L E D G E R.

10

1763

PER CONTRA

Cr.

F.

l.

s.

d.

June 2 By Jn. Eaden, for my bill on him
By Balance due to me - - -

11	50	0	0
30	199	15	0
£	249	15	0

PER CONTRA

Cr.

l.

s.

d.

July 20 By Adventure from Hamburgh, }
for the neat returns - - }

15	212	0	0
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PER CONTRA

Cr.

l.

s.

d.

May 28 By Adventure to Hamburgh, }
for 4 hhds. sugar - - }

10	98	0	0
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II L E D G E R.

1763	CLARET	Dr.	hd F.	l.	s.	d.
June 1	To Bills payable, at 30l. 10s. } per hhd. for - - - - }		3 11	91	10	0
Oct. 31	To Arrack in co. with Moore, } at 30l. 5s. per hhd. for }		4 29	121	0	0
			7 £.	212	10	0

	BILLS payable	Dr.		l.	s.	d.
June 11	To Cash, paid Peter Downing } Samuel Mafon's bill }		2	91	10	0
July 27	To Cash, paid James Henry } Peter Moren's bill - - }		2	50	0	0
			£.	141	10	0

	JOHN EADEN	Dr.		l.	s.	d.
June 2	To Rich. Hale, for my bill on him		10	50	0	0

L E D G E R.

II

1763

PER CONTRA

Cr.

hd F.

l. s. d.

Sep. 24	By Claret in co. with Blake, at } 3ol. 10s. per hhd. for }	3 24	91	10	0
	By Balance remaining, at 3ol. } 5s. per hhd, - - - - }	4 30	121	0	0
		7 £.	212	10	0

PER CONTRA

Cr.

l. s. d.

June 1	By Claret, for 1 at 7 days to } Peter Downing - - - }	11	91	10	0
July 12	By Moren's accompt cur. for 1 } at 12 days to James Henry }	14	50	0	0
		£.	141	10	0

PER CONTRA

Cr.

l. s. d.

By Balance due to me - - -	30	50	0	0
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12

L E D G E R.

1763

Goods for acct. of P. Moren Dr.

June 7

To Cash, pd. custom on 5 pipes
Lisbon, and 10 tons Log-
wood - - - - - }

30

To Sundries, as per Journal

F.

l.

s. d.

2

29 12 6

131 17 6

£.

161 10 0

PAUL MASSIA

Dr.

l.

s. d.

June 21

To Goods for accompt of Peter
Moren, for 10 tons Log-
wood, at 3l. 8s. - - - }

12

34 0 0

L E D G E R.

22

d.

1763

PER CONTRA

Cr.

F.

l.

s. d.

June 21 By Paul Maffia, for 10 ton Log-wood, at 3l. 8s. per ton }
30 By Lisbon wine, taken to myself 5 pipes, at 25l. 10s. }

12 34 0 0

13 127 10 0

£. 161 10 0

PER CONTRA

Cr.

l.

s. d.

July 22 By Cash in full - - - - -

2 34 0 0

1763

L E D G E R.

	HOUSE expences	Dr.	F.	l.	s.	d.
June 25	To Cash, paid half a year's rent due at Midsummer }		2	50	0	0
—	To Cash, paid fundry bills - - }		2	63	17	0
			£.	113	17	0

	LISBON WINE	Dr.	P.	l.	s.	d.
June 30	To Goods for acct. of Moren, } at 25l. 10s. per pipe, for }		5 12	127	10	0

	Peter Moren's acct. at time	Dr.		l.	s.	d.
July 22	To Moren's accompt current, } for money recd. of Maffia }		14	34	0	0

L E D G E R.

13

1763 PER CONTRA Cr. F. l. s. d.

By Profit and loss - - - - 1 113 17 0

PER CONTRA Cr. P. l. s. d.

By Balance remaining, at 25l. }
10s. per pipe - - - } 5 30 127 10 0

PER CONTRA Cr. l. s. d.

June 30 By Goods for acct. of Moren, }
due from Paul Maffia } 12 34 0 0
N

		F.	l.	s.	d.
1763	Peter Moren's acct. current Dr.				
July 12	To bills payable, for his bill } on me to James Henry }	11	50	0	0
	To Balance due to him - - -	30	77	16	9
		£.	127	16	9
SIMON GARY Dr.			l.	s.	d.
July 8	To Sundries, as per Journal		107	7	0
FRANCIS CLARKE Dr.			l.	s.	d.
July 18	To Sundries, as per Journal	$\frac{2}{15}$	64	12	0
Sept. 5	To Tobacco in co. with Deal- } well, for 4 hhds. at 16l. 8s. }	20	65	12	0
		£.	130	4	0

L E D G E R.

14

1763

PER CONTRA

Cr.

		F.	l.	s.	d.
June 30	By Goods for accompt of Moren, in my hands	12	93	16	9
July 22	By Moren's accompt at time, for money recd. of Maffia	13	34	0	0
		£.	127	16	9

PER CONTRA

Cr.

			l.	s.	d.
July 18	By Francis Clarke, abated him	14	0	12	0
28	By Cash, for my bill on him for 610 dolars, val. Here recd.	2	106	15	4
		£.	107	7	4

PER CONTRA

Cr.

			l.	s.	d.
July 8	By Simon Cary, for 1 pipe Bur-	14	64	12	0
	gundy				
	By Balance due to me	30	65	12	0
		£.	130	4	0

N 2

15

L E D G E R.

1763

TAMARINES

Dr.

hd F.

l.

s.

d.

July 13

To Sundries, as per Journal, for

1

2

56

0

0

T. Tildesley his acct. current Dr.

l.

s.

d.

To Balance due to him - - -

30

94

7

11

Adventure from Hamburgh Dr.

l.

s.

d.

July 20

To Sundries, as per Journal

10

215

0

0

26

To Cash, pd. freight, custom, &c.

2

28

14

0

£.

243

14

0

THOMAS GARY Dr.

l.

s.

d.

To Balance, due to him - - -

30

3

0

0

L E D G E R.

15

1763

PER CONTRA

Cr.

hd F.

l.

s. d.

By Balance remaining

130

56

0 0

PER CONTRA

Cr.

l.

s. d.

July 13 By Holland for acct. of Tildef-
ley, for the neat proceeds }

7

94

7 11

PER CONTRA.

Cr.

l.

s. d.

July 26 By Sundries, as per Journal - -
By Sundries, as per Journal
By Profit and loss, lost - - -

$\frac{2}{16}$

84

0 0

$\frac{4}{16}$

153

0 0

1

6

14 0

£.

243

14 0

PER CONTRA

Cr.

l.

s. d.

July 20 By Adventure from Hamburg, }
due for charges, &c. }

15

3

0 0

N 3

16

L E D G E R.

1763

JOHN MILBURN

Dr.

F.

l.

s.

d.

July 26 To Advent. fr. Hamburgh, due }
 in part for 6 pcs. Holland }

15

34

o

o

DIMITY

Dr.

ps

l.

s.

d.

July 26 To Adventure fr. Hamburgh, }
 at 8l. per piece, for }

12

15

96

o

o

JOHN HORTON

Dr.

l.

s.

d.

July 26 To Sundries, as per Journal, for }
 To Balance due to him - - - }

3

116

o

o

30

66

5

o

£.

182

5

o

L E D G E R.

16

1763 *PER CONTRA* Cr. F. l. s. d.

By Balance due to me - - - 30 34 0 0

PER CONTRA Cr. ps l. s. d.

Oct. 6 By Dimity in co. with Coleman, }
 at 8l. per piece, for } 12 25 96 0 0

PER CONTRA Cr. l. s. d.

July 26 By Sundries, as per Journal 7 182 5 0.

17

L E D G E R.

1763

THOMAS FREEMAN Dr.

F. l. s. d.

July 27 To Sundries, as per Journal

5 126 0 0

WILLIAM MARSH Dr.

l. s. d.

July 28 To Cash, advd. him upon an a-
greement f. 5 bales Musl. }

2 20 0 0

Aug. 3 To Cash paid him in part of
difference - - - - }

2 40 0 0

To Balance due to him - - -

30 13 15 0

L. 73 15 0

SAMUEL MASON Dr.

l. s. d.

Aug. 2 To Sugar, for value of earnest

9 10 0 0

L E D G E R.

17

1763

PER CONTRA

Cr.

F.

l.

s.

d.

July 27

By Sundries, as per Journal

By Balance due to me - - -

$\frac{2}{9}$

93

0 0

30

33

0 0

£.

126

0 0

PER CONTRA

Cr.

l.

s.

d.

Aug. 3

By Muffin, for 5 bales, at 14l. }

15s. per bale - - - }

18

73

15 0

PER CONTRA

Cr.

l.

s.

d.

July 29

By Cash, received as earnest for }

3 hhds. sugar - - - }

2

10

0 0

18

L E D G E R.

1763

MUSLIN

Dr.

B. F.

l. s. d.

Aug. 3	To William Marth, at 14l. 15s. } per bale, for - - - - }	5 17	73 15 0
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Canary in the hands of R. Moore Dr.

l. s. d.

Aug. 3	To Cash paid to go halves in 5 } pipes, at 27l. per pipe }	2	67 10 0
	To Profit and loss, gained - - }	1	7 10 0

£. 75 0 0

Robert Moore's acct. cur. Dr.

l. s. d.

Aug. 9	To Canary in hands of Moore, } for my $\frac{1}{2}$ of 5 pipes - - }	18	75 0 0
18	To Muslin, for his $\frac{1}{2}$ share of 5 } bales delivered him - - }	18	36 17 6
Sep. 10	To his accompt co. for his $\frac{1}{2}$ } share of 2 ps. of Burgundy }	23	64 10 0
26	To his acct. co. for his $\frac{1}{2}$ share } of expence of protesting }	23	0 1 9
Oct. 21	To Charles Snow, for my note } on him - - - - - }	6	43 11 0
30	To his acct. co. for his $\frac{1}{2}$ share } of 2 pipes Arrack - - }	23	60 10 0
31	To Cash, paid him my $\frac{1}{2}$ share } of Arrack - - - - - }	2	60 10 0

£. 341 0 3

L E D G E R.

18

1763

PER CONTRA

Cr.

B. F.

l.

s.

d.

Aug 18	By Sundries, as per Journal, for	5	$\frac{10}{18}$	73	15	0
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PER CONTRA

Cr.

l.

s.

d.

Aug. 9	By Moore's accompt cur. for } my $\frac{1}{2}$ share of 5 pipes }	18	75	0	0	
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PER CONTRA

Cr.

l.

s.

d.

Aug 18	By Sundries, as per Journal - -	$\frac{2}{9}$	75	0	0	
Oct. 18	By his accompt company, for } his $\frac{1}{2}$ share of money re- } ceived per composition }	23	43	11	0	
30	By Arrack in co. with Moore, } pd. by him for 2 pipes }	29	121	0	0	
31	By his acct. co. for his $\frac{1}{2}$ share of } the value of Arrack - - }	23	60	10	0	
	By Balance due to me - - -	30	40	19	3	
		£.	341	0	3	

19

L E I D G E R.

1763

Brandy in hands of Coleman Dr.

		F.	l.	s.	d.
Aug 16	To Coleman's accompt cur. for } my $\frac{1}{2}$ share of 4 hhds. }	19	60	0	0
	To Profit and loss, gained - -	1	3	0	0
		£.	63	0	0

Robert Coleman's acct. cur. Dr.

			l.	s.	d.
Aug 24	To Cash, paid him for my $\frac{1}{2}$ } share of 4 hhds. Brandy }	2	60	0	0
Oct. 6	To his accompt company, for } $\frac{1}{2}$ of 12 pieces Dimity }	26	48	0	0
		£.	108	0	0

Muslin in hands of R. Moore Dr.

			l.	s.	d.
Aug 18	To Muslin, for my $\frac{1}{2}$ share of 3 } bales delivered him - - }	18	36	17	6

L E D G E R.

19

1763

PER CONTRA

Cr.

F.

l.

s. d.

Aug 30	By Cash, recd. for my $\frac{1}{2}$ share of 4 hhds. - - - }	2	63	0	0
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PER CONTRA

Cr.

l.

s. d.

Aug 16	By Brandy in hands of Coleman for my $\frac{1}{2}$ of 4 hhds. - - }	19	60	0	0
Oct. 26	By his acct. co. for his $\frac{1}{2}$ share of the difference of barter }	26	23	0	0
	By Balance due to me - - -	30	25	0	0
		£.	108	0	0

PER CONTRA

Cr.

l.

s. d.

	By Balance remaining, my $\frac{1}{2}$ share of 3 bales, value }	30	36	17	6
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O

1763	Tobacco in co. with Dealwell	Dr.	hd	F.	l.	s.	d.
Aug 20	To Sundries, as per Journal, at } 14l. per hhd. for - - }		10	$\frac{2}{20}$	14	0	0
	To Profit and loss, for my $\frac{1}{2}$ } share of gain - - - }			1	12	6	0
	To Dealwell's accompt compa- } ny, his $\frac{1}{2}$ share - - - }		20		12	6	0
			10	£.	164	12	0

[In Balancing the above accompt, as the gain is to be divided betwixt your partner and you, Make Tobacco in company with Dealwell Dr. to Profit and Loss for your half, and to Dealwell's accompt company for his half; but shall hereafter, in such like accompts as this, make use of the word Sundries for the sake of brevity.]

	Peter Dealwell his acct. to.	Dr.	F.	l.	s.	d.
Aug 27	To his acct. cur. for his $\frac{1}{2}$ share } of 6 hhds. Tobacco - - }		22		49	10 0
	To Canary in co. with Dealwell, } for 2 pipes as his share }		26		55	0 0
	To Bal. due at time, for his $\frac{1}{2}$ of } 4 hhds. Tobac. to F. Clarke }		30		32	16 0
			£.		137	6 0

[The money not being yet paid by Francis Clarke, Dealwell's accompt current cannot be credited for his share, and consequently his acct. co. will remain open after the acct. of goods in co. is balanced; but, as I have observed, (page the xix) that it may be then looked upon as an acct. at time, have here treated it as such, by making it Dr. to Balance, for his share of the money due from Francis Clarke.]

	Cambrick in co. with G. Parsons and James Lane	Dr.	ps	F.	l.	s.	d.
Aug 25	To Cash at 7l. 9s. per piece, for		12	2	89	8	0
	To Sundries gained - - - -				6	12	0
			12	£.	96	0	0

L E D G E R

20

1763 **PER CONTRA** Cr. hd F. l. s. d.

Aug 27	By Cash, at 16l. 10s. per hhd. for	6	2	99	0	0
Sep. 5	By Francis Clarke, sold him, } at 16l. 8s. per hhd. - - }	4	14	65	12	0
		10	£.	164	12	0

PER CONTRA Cr. l. s. d.

Aug 20	By Tobac. in co. with Dealwell, } for his $\frac{1}{2}$ share of 10 hhds. }	20	70	0	0
Oct. 8	By his acct. curr. for his half } share of 4 pipes Canary }	22	55	0	0
	By Tobacco in co. with Deal- } well, for his half of gain }	20	12	6	0
		£.	137	6	0

PER CONTRA Cr. ps l. s. d.

Sep. 8	By Sundries as per Journal, at } 8l. per piece, for - - }	12	$\frac{2}{22}$	96	0	0
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1763	G. Parsons his acct. cur.	Dr.	F	l.	s.	d.
Aug. 25	To his acct. co. for his one third of 12 } pieces of Cambrick - - - - }		21	29	16	0
Sep. 16	To Cash, paid him his one third of mo- } ney received for Cambrick - - }		2	32	0	0
Oct. 1	To his acct. co. for his 3d. of 6 ps. Sherry		21	54	0	0
20	To J. Lane's acct. cur. for his money recd.		21	32	0	0
22	To his acct. co. for his third of Adven- } ture to Amsterdam - - - - }		21	146	10	0
	To Balance due to him - - - - -		30	129	9	4
			£.	423	15	4
	G. Parsons his acct. co.	Dr.		l.	s.	d.
Sept. 8	To his acct. current, for his third part } of money recd. for Cambrick }		21	16	13	4
14	To his acct. current, for third part of } money received - - - - }		21	15	6	8
Oct. 30	To Sherry in co. with Parsons and Lane, } for 2 pipes as his share - - }		25	54	0	0
—	To his acct current, for his third part } of the bill on John Strange - }		21	129	9	4
	To Adventure to Amsterdam in co. with } Parsons and Lane, his third part }		27	146	10	0
			£.	361	19	4
	J. Lane his acct. current	Dr.		l.	s.	d.
Aug. 25	To his acct. co. for his third of 12 pieces } of Cambrick - - - - }		22	29	16	0
Sep. 26	To Cash, paid him his third of money } received for Cambrick - - }		2	32	0	0
Oct. 1	To his acct. co. for his 3d of 6 ps. Sherry		22	54	0	0
22	To his acct. co. for his third of Adven- } ture to Amsterdam - - - - }		22	146	10	0
27	To Sundries as per Journal - - - - -		21	6	10	0
	To Balance due to him - - - - -		30	129	9	4
			£.	398	5	4

L E D G E R.

21

1763

PER CONTRA

Cr.

		F	l.	s.	d.
Sept. 3	By Cash, recd. his third share of Cambrick	2	29	16	0
8	By his acct. co. for his third part of money received for Cambrick - - }	21	16	13	4
14	By his acct. co. for his third part of money received - - - - - }	21	15	6	8
Oct. 11	By Samuel Aveline, paid by him - -	22	86	0	0
22	By Adventure to Amsterdam in co. with Parsons and Lane, for 24 ps. Diaper }	22	144	0	0
27	By J. Lane's acct. current, paid by him	21	2	10	0
30	By his acct. co. for his third part of the bill on John Strange - - - - }	21	129	9	4
		£.	423	15	4

PER CONTRA

Cr.

			l.	s.	d.
Aug 25	By his acct. current, for his third of 12 pieces Cambrick - - - - }	21	29	16	0
Sept. 26	By Adventure to Lisbon in co. with Parsons and Lane, for his 3d. part }	24	110	0	0
Oct. 1.	By his acct. cur. for his 3d. of 6 ps. Sherry	21	54	0	0
22	By his acct. current, for his third of Adventure to Amsterdam - - }	21	146	10	0
	By Cambrick in co. with Parsons and Lane, for his third of gain - - }	20	2	4	0
	By Adventure to Lisbon in co. with Parsons and Lane, his third of gain }	24	19	9	4
		£.	361	19	4

PER CONTRA

Cr.

			l.	s.	d.
Sept. 3	By Cash, recd. his 3d. of money for Camb.	2	29	16	0
8	By his acct. co. for his third part of money recd. for Cambrick - - - }	22	16	13	4
14	By his acct. co. for his third part of money received - - - - - }	22	15	6	8
Oct. 20	By Sundries, as per Journal - - -	21	54	0	0
22	By Advent. to Amster. in co. with Parsons and Lane, for 18 ps. silk Grogr. }	27	153	0	0
30	By his acct. co. for his third part of the bill on John Strange - - - - }	22	129	9	4
		£.	398	5	4

1763

James Lane his acct. co. Dr.

		F.	l.	s.	d.
Sep. 8	To his acct. cur. for his $\frac{1}{3}$ part of money recd. for Cambrick	21	16	13	4
14	To his acct. cur. for his third part of money received	21	15	6	8
Oct. 30	To Sherry in co. with Parsons and Lane, for two pipes	25	54	0	0
—	To his acc. cur. for his $\frac{1}{3}$ part of the bill on John Strange	21	129	9	4
	To Adven. to Amster. in co. with Parsons and Lane, his $\frac{1}{3}$ part	27	146	10	0
		£.	361	19	4

Pet. Dealwell, his acct. cur. Dr.

			l.	s.	d.
Oct. 8	To his acct. co. for his half share of 4 pipes Canary	20	55	0	0
	To Balance due to him - - -	30	24	10	0
		£.	79	10	0

SAMUEL AVELINE Dr.

			l.	s.	d.
Sep. 8	To Cam. in co. with Parsons & Lane, due in pt. for 12 ps.	20	46	0	0
Oct. 11	To Sundries as per Journal - -	$2\frac{1}{2}$	162	0	0
		£.	208	0	0

L E D G E R.

22

1763	PER CONTRA	Cr.	F.	l.	s.	d.
Aug 25	By his acct. curr. for his third of 12 pieces Cambrick	}	21	29	16	0
Sep. 26	By Adv. to Lif. in co. with Par- sons & Lane, f. his 3d part	}	24	110	0	0
Oft. 1	By his acct. cur. for his third of 6 pipes of Sherry - -	}	21	54	0	0
22	By his acct. cur. for his third of Adventure to Amsterdam	}	21	146	10	0
	By Cambr. in co. with Parsons & Lane, for his third of gain	}	20	2	4	0
	By Adv. to Lif. in co. with Par- sons and Lane, his 3d gain	}	24	19	9	4
			£.	361	19	4
PER CONTRA				l.	s.	d.
Aug 27	By his accompt co. for his half share of 6 hhds. Tobacco	}	20	49	10	0
Oft. 8	By Canary in co. with Deal- well, paid by him - -	}	26	30	0	0
			£.	79	10	0
PER CONTRA				l.	s.	d.
Sep. 14	By Cash, received in full - -	-	2	46	0	0
Oft. 1	By Sherry in co. with Parsons & Lane, for 6 pipes, at 27l.	}	15	62	0	0
			£.	208	0	0

23

L E D G E R.

1763

Burgundy in co. with Moore, Dr.

P. F.

l.

s. d.

Sep. 10 To James Dalrymple, bought }
 at 64l. 10s. per pipe - - }
 To Sundries, gained - - -

2 23

129 0 0

 $\frac{1}{13}$

16 0 0

2 £.

145 0 0

JAMES DALRYMPLE Dr.

l. s. d.

To Balance due to him - - -

30

129 0 0

Robert Moore his acct. co. Dr.

l. s. d.

Oct. 18 To Sundries, as per Journal
 31 To his acct. cur. for his half }
 share of the value of Arrack }

 $\frac{18}{1}$

72 11 9

18

60 10 0

£.

133 1 9

L E D G E R.

23

1763

PER CONTRA

Cr.

P. F.

l.

s.

d.

Sep. 25	By Bills receivable, for one on } John Leeds in full, for }	2	9	145	0	0
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PER CONTRA

Cr.

l.

s.

d.

Sep. 10	By Burgundy in co. with Moore } for 2 ps. at 64 l. 10 s. p. pipe }	23	129	0	9
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PER CONTRA

Cr.

l.

s.

d.

Sep. 10	By his acct. curr. for his half } share of 2 pipes Burgundy }	18	64	10	0
26	By his acct. curr. for his half of } charges of protesting }	18	0	1	9
Oct. 30	By his acct. curr. for his half } of 2 pipes Arrack - - }	18	60	10	0
	By Burgundy in co. with Moore, } for his half of gain - - }	23	8	0	0

£.	133	1	9
----	-----	---	---

24

L E D G E R.

1763

Claret in co. with W. Blake Dr. hhd F. 1. s. d.

Sep. 24 By Claret, at 30l. 10s. per hhd. for 3 11 91 10 0

Wm. Blake his acct. co. Dr. 1. s. d.

Oct. 21	To J. Clay's acct. co. for his share of claret paid him }	27	15	5	0
	To Claret in co. with Blake and Clay, for 1 hhd. as his share }	27	30	10	0
		£.	45	15	0

*Adventure to Lisbon in co. with
Parsons and Lane* Dr. 1. s. d.

Sep. 26	To Sundries, as per Journal	330	0	0
	To Sundries, gained	58	8	0
		£.	388	8 0

L E D G E R.

1763	<i>PER CONTRA</i>	Cr.	hd F.	l.	s.	d.
Oct. 21	By Claret in co. with Blake and Clay, at 3ol. 10s. p. hhd. for }		3 27	91	10	0

	<i>PER CONTRA</i>	Cr.		l.	s.	d.
Sep. 24	By Cash, for his half share of 3 } hhd. Claret - - - - }		2	45	15	0

	<i>PER CONTRA</i>	Cr.		l.	s.	d.
Oct. 27	By Bills receivable, for one at } fight on J. Strange in full }		9	388	8	0

25

L E D G E R.

1763

PAUL ROBERTS

Dr.

F.

l.

s.

d.

Sep. 26 To Sundries, as per Journal

 $\frac{9}{2}$

145

3

6

*Sherry in co. with Parsons
and Lane*

Dr.

P.

l.

s.

d.

Oct. 1 To Samuel Aveline, at 27l. per }
pipe, for - - - - }

6 22

162

0

0

Dimity in co. with R. Coleman

Dr.

ps

l.

s.

d.

Oct. 6 To Dimity, at 8l. per piece, for

12 16

96

0

0

L E D G E R.

25

1763	<i>PER CONTRA</i>	Cr.	F.	l.	s.	d.
Oct. 18	By Sundries, as per Journal		4	145	3	6

<i>PER CONTRA</i>	Cr.	P.	l.	s.	d.
-------------------	-----	----	----	----	----

Oct. 30	To Sundries, as per Journal, at } 27l. per pipe, for - }	6	162	0	0
---------	---	---	-----	---	---

<i>PER CONTRA</i>	Cr.	ps	l.	s.	d.
-------------------	-----	----	----	----	----

Oct. 26	By Sundries, as per Journal, bar- } tered, at 8l. per piece }	12 $\frac{28}{2}$	96	0	0
---------	--	-------------------	----	---	---

P

26

L E D G E R.

1763

Rob. Coleman his acct. co. Dr.

		F.	l.	s.	d.
Oct. 26	To his acct. cur. for his $\frac{1}{2}$ share of the difference of barter }	19	23	0	0
	To Lisbon wine in co. with Cole- man, for 1 pipe as his share }	28	25	0	0
		£.	48	0	0

Canary in co. with Deakwell Dr.

		P.	l.	s.	d.
Oct. 8	To Sundries, as per Journal, at 27l. 10s. per pipe, for }	4	110	0	0

JOHN SHELLY Dr.

			l.	s.	d.
	To Balance due to him - - -	30	30	0	0

L E D G E R.

26

1763

PER CONTRA

Cr.

F

l.

s. d.

Oct. 6 By his acct. cur. for his half of }
12 pieces Dimity - - - }

19

48

0 0

PER CONTRA

Cr.

P.

l.

s. d.

By Balance, taken as my share, }
at 27l. 10s. per pipe }

2 30

55

0 0

By Dealwell's acct. co. for his }
share, at 27l. 10s. per pipe }

2 20

55

0 0

4 £.

110

0 0

PER CONTRA

Cr.

l.

s. d.

Oct. 8 By Canary in co. with Dealwell, }
due in part for 4 pipes }

26

30

0 0

P 2

L E D G E R.

1763

*Claret in co. with W. Blake
and John Clay*

Dr. hhd F.

l.

s.

d.

Oct. 21

To Claret in co. with Blake, at }
3ol. 10s. per hhd. for }

3 24

91 10 0

John Clay his acct. co.

Dr.

l.

s.

d.

To Claret in co. with Blake and }
Clay, for 1 hhd. as his share }

27

30 10 0

*Advent. to Amsterdam in co.
with Parsons and Lane*

Dr.

l.

s.

d.

Oct. 22

To Sundries, as per Journal

439 10 0

L E D G E R.

27

1763

PER CONTRA

Cr.

hd F.

l.

s. d.

By Balance, taken as my share	1	30	30	10	0
By Blake's acct. co. for his share	1	24	30	10	0
By Clay's acct. co. for his share	1	27	30	10	0
	3	£.	91	10	0

PER CONTRA

Cr.

l.

s. d.

Oct. 21 By Sundries, as per Journal, for his third of 3 hhds. Claret }	2	4	30	10	0
---	---	---	----	----	---

PER CONTRA

Cr.

l.

s. d.

By Balance for my third part, val.	30	146	10	0
By G. Parsons his acct. co. his } third part - - - - }	21	146	10	0
By J. Lane his acct. co. his $\frac{1}{3}$ part	22	146	10	0
	£.	439	10	0

28

L E D G E R.

1763

PETER DESBROSSES Dr.

F. l. s. d.

To Balance due to him - - -	30	117	0	0
-----------------------------	----	-----	---	---

*Lisbon wine in co. with R.**Coleman*

Dr.

P.

l.

s. d.

Oct. 26 To Dimity in co. with Coleman, received in barter, at 25l. per pipe - - -	2	25	50	0	0
---	---	----	----	---	---

Holland in co. with P. Allen

Dr.

ps

l.

s. d.

Oct. 27 To Sundries, as per Journal, for cost and charges of - - -	50	$\frac{7}{2}$	756	0	0
--	----	---------------	-----	---	---

L E D G E R.

28

1763

PER CONTRA

Cr.

F.

l.

s.

d.

Oct. 22 By Adventure to Amsterd. in co.
with Parsons and Lane, for
26 pieces Scotch cloth }

27

117

0

0

PER CONTRA

Cr.

P.

l.

s.

d.

By Balance, taken for my share
By Coleman's acct. co. for his share

1 30

25

0

0

1 26

25

0

0

2 £.

50

0

0

PER CONTRA.

Cr.

ps

l.

s.

d.

By Balance, taken as my share
By Peter Allen's acct. co. for
his share - - - - }

25 30

378

5

0

25 29

378

5

0

50 £.

756

10

0

29⁷

L E D G E R.

1763

Peter Allen his acct. co.

Dr.

F.

l.

s.

d.

To Holland in co. with Allen, }
 for 25 pieces for his share }

28

378

5

0

S H E R R Y

Dr.

P.

l.

s.

d.

Oct. 30 To Sherry in co. with Parsons }
 & Lane, taken as my share }

2 25

54

0

0

Arrack in co. with R. Moore

Dr.

l.

s.

d.

Oct. 30 To Moore's acct. curr. at 6ol. }
 10s. per pipe, for - - }

2 18

121

0

0

L E D G E R.

29

1763

PER CONTRA

Cr.

F.

l.

s.

d.

Oct. 27 By his acct current, for his $\frac{1}{2}$ }
share of 50 pieces Holland }

7 378 5 0

PER CONTRA

Cr.

P.

l.

s.

d.

By Balance remaining at 27l. }
per pipe - - - - }

2 30 54 0 0

PER CONTRA

Cr.

P.

l.

s.

d.

Oct. 31 By Claret given in barter, at }
60l. 10s. per pipe - - }

2 11 121 0 0

1763

BALANCE

Dr.

F

l.

s.

d.

To Cash, remaining in my hands - -	2	6653	7	6
To Red Port, remaining one pipe - -	3	25	10	0
To Tobacco, remaining 2 hhds. at 12l. } 15s. per hhd. - - - - - }	3	25	10	0
To Colchester Baize, remain two pieces, } at 7l. 12s. per piece - - - }	3	15	4	0
To Broad Cloth, remaining 2 pieces, at } 15l. per piece - - - - - }	4	30	0	0
To Holland, remain 11 pieces, at 7l. 5s. } per piece, and 6 pieces, at 9l. 10s. }	4	136	15	0
To Brandy, remain 4 hhds. at 30l. per hhd.	4	120	0	0
To Logwood, remaining 8 tons, at 3l. p. ton	5	24	0	0
To South-Sea Stock, remaining 400, at } 122 1-6th per 100 - - - - }	5	488	13	4
To Rum, remain one hhd. at 29l. 10s. } per hhd. and 13 hhds. at 29l. }	5	406	10	0
To Ship Neptune, for one third part - -	6	800	0	0
To Charles Snow, due to me - - - -	6	31	19	0
To Roger Romney - - - - -	6	3	5	0
To Sugar, remain two hhds. at 24l. two } at 24l. 5s. and one at 25l. per hhd. }	9	121	10	0
To Richard Hale, due to me - - - -	10	199	15	0
To Claret, remaining 4 hds. at 30l. 5s. p. hd.	11	121	0	0
To John Eaden, due to me - - - -	11	50	0	0
To Lisbon Wine, remain five pipes, at } 25l. 10s. per pipe - - - - }	13	127	10	0
To Francis Clarke, due to me - - - -	14	65	12	0
To Tamarines, remaining one hhd. - -	15	56	0	0
To John Milburn, due to me - - - -	16	34	0	0
To Thomas Freeman, due to me - - -	17	33	0	0
To Rob. Moore's acct. current, due to me	18	40	19	3
To Rob. Coleman's acct. curr. due to me	19	25	0	0
To Muslin in the hands of R. Moore, re- } maining my half of three bales }	19	36	17	6
To Canary in co. with Dealwell, for two } pipes, at 27l. 10s. per pipe - - }	26	55	0	0
To Claret in co. with Blake and Clay, for } one hhd. as my share - - - }	27	30	10	0
To Adventure to Amsterdam in co. with } Parsons and Lane, my third part }	27	146	10	0
To Lisbon Wine in co. with Coleman, } for one pipe as my share - - - }	28	25	0	0
To Holland in co. with Peter Allen, for } 25 pieces, value - - - - }	28	378	5	0
To Sherry, remaining 2 pipes, at 27l. p. pipe	29	54	0	0
	£.	10361	2	7

L E D G E R.

30

1763

PER CONTRA

Cr.

F.

l.

s.

d.

By Peter Allen, due to him - -	7	91	10	4
By John Hatfield, due to him	7	204	8	0
By Peter Reeves, due to him	8	80	0	0
By Moses Guide, due to him	8	261	0	0
By William Blake, due to him	8	7	0	0
By Thomas Griffiths, due to him	10	98	0	0
By Peter Moren's acc. current, } due to him - - - - }	14	77	16	9
By Thomas Tildesley's acct. } current, due to him }	15	94	7	11
By Thomas Gary, due to him	15	3	0	0
By John Horton, due to him	16	66	5	0
By William Marsh, due to him	17	13	15	0
By Dealwell's acct. co. due at } time, for $\frac{1}{2}$ of 4 hhds. To- } bacco to Francis Clarke }	20	32	16	0
By George Parsons his accompt } current, due to him }	21	129	9	4
By J. Lane's acc. cur: due to him	21	129	9	4
By Peter Dealwell's acct. cur- } rent, due to him - - - }	22	24	10	0
By James Dalrymple, due to him	23	129	0	0
By John Shelly, due to him	26	30	0	0
By Peter Desbrosses, due to him	28	117	0	0
By Stock, for the neat of my estate	1	8771	14	11
	£.	10361	2	7

S U P P L E M E N T.

NO part of the business of a Merchant admits of greater variety than that of Exchange, of which the negotiating of notes is not the least considerable or useful branch, as it extends to every man in trade, the Shop-keeper as well as Merchant: I shall, therefore, in order to give the learner a notion of it, subjoin, by way of supplement, some of the most general laws relating thereto, and afterwards add a collection of the different bills and forms of business in use among merchants.

The bill of exchange is a short order for money to be received in one place or country, for the value paid in another, to which men of credit pay a very strict regard; and to prevent business being delayed by the miscarriage of letters or other accidents, 'tis customary with merchants to draw two, and sometimes three foreign bills of the same date (each excepting against the others) which are sent by different posts to their correspondents; and when one of them is paid, the others are of no force.

Every bill of exchange should (immediately upon its coming to hand) be tendered for acceptance, that is, carried to the person upon whom it is drawn, for him to write his name at the bottom, which, to a bill after date,

Q

is

is a sufficient acceptance; but, to one after sight, the acceptor must likewise mention the day of the month in writing, when accepted, in order to ascertain the time of its being payable.

Indorsing a bill, or note, is the possessor of it writing his name upon the back when he pays it away to another, by which he becomes accountable for the payment; and, in case of its being protested and returned him, will be obliged to make good every deficiency, not only with respect to the bill itself, but also such other legal charges as may be attendant thereon: however, he will have his security in the other indorsers (provided there be any) or in the drawer.

Protesting a bill is the business of a Notary-public, into whose hands it is placed in case of non-acceptance, or refusal of payment (which is called Noting) who will immediately carry it to the person on whom it is drawn, and, upon its then not being accepted or paid, will protest it; no excuse being deemed sufficient for delay. The possessor, therefore, of a note or bill should, on no account, neglect this necessary security to himself, provided either the acceptance or payment is refused or evaded; for by it, according to the law of merchants, he holds the drawer and all the indorsers not only for the value of the bill, but also for interest and damages; whereas, by omitting it, he has no claim on either of them.---
N. B. By an act of parliament made in the reign of King William III. it is enacted, That, in such places where

no Notary-public resides, any substantial person of the place, in the presence of two credible witnesses, may act as such.

An inland bill of exchange, or promissory note, under the value of twenty pounds, has no occasion of being protested in case of non-acceptance or refusal of payment, as it may be recovered without; but a foreign bill drawn for what sum soever, provided it is refused, must be protested, or the possessor will have no security either in the drawer or indorser.

If the person, upon whom a bill of exchange is drawn, cannot be found, the bill must then be carried to a Public-notary, who, upon being convinced thereof, will protest it.

If the acceptor of a bill should fail before it becomes due, it is proper to protest against him, in order to secure the payment; but if it should so happen that both the drawer and acceptor should fail, the person possessed of the bill may claim a dividend of both their estates, or recover the contents, &c. of the indorsers, if any.

An inland bill may be indulged fourteen days before protested, but a foreign bill only one post. Observe likewise, that no bill of exchange can be protested against, unless the value be mentioned therein to be received.

If a foreign bill of exchange be protested for non-acceptance, it must be kept 'till due, and the protest only sent to the drawer, which will oblige him to give security for the payment; but, if for non-payment, both the bill

4 CONCERNING

and protest must be returned, in order to recover its contents with legal interest, costs, &c.

If an inland bill be accepted, and special action brought against the acceptor, the bill must be produced upon trial.

If by any accident a bill should not come to hand 'till after it is due, which may frequently happen to foreign bills, by reason of contrary winds, it must be immediately tendered for payment, and, in case of refusal, protested, which will oblige the drawer to make good all damages; the same as if it had been received in time, and protested the day it became due.

But if, through neglect of the possessor, it should be kept 'till after the time of payment, he will then have no demand upon the drawer or any other, provided the person upon whom it was drawn should fail after it becomes due, and it can be made appear, that he had effects of the drawer's in his hands to the value of the bill.

If a bill or note becomes due on a Sunday, or holiday, it must be demanded the day before, and upon refusal of payment protested.

If a bill that is left for acceptance should be lost or mislaid, the person upon whom it is drawn will, notwithstanding, be obliged to pay it, upon being properly indemnified, provided he intended to accept it.

No person can legally accept a bill for another in his absence, unless properly authorized by letter of attorney; notwithstanding which, it is commonly practised by clerks, &c. and if it can be proved, that a merchant has frequently

frequently paid bills of their acceptance, will be recoverable by law.

All bills of exchange, &c. are payable to the person to whom given, or his order (notwithstanding the word order may not be mentioned in the body of the bill) and, according to the law of merchants, liable to be indorsed.

When a bill is accepted for the honour of the drawer, or any of the indorsers, it must be done under protest, which will intitle the acceptor to commission-money, costs, &c. together with interest for the same, from the time of its becoming due, when another protest must be made by him for non-payment, with a declaration that the bill was paid for the honour of the drawer or indorser.

If a person abroad draws a bill of exchange upon any merchant in London, not having effects in his hands, the drawer thereof will be liable, by the law of our plantations, to pay 20 per cent. together with costs, &c. provided the bill is protested and sent back.

All bills of exchange not expressly drawn, payable in current money, are payable in bank, between which there is a great difference in all places (except England) bank money being considerably higher.

Note. The difference between the bank and current money is called the Agio, which is more or less, according to the course of exchange.

Of DAYS of GRACE.

'Tis customary with merchants to allow a certain number of days to the acceptor, after a bill becomes due, which is called time of grace, and are more or less, according to the custom of the different places drawn upon, viz.

Great-Britain and Ireland allow	-	3 days
Amsterdam, Rotterdam, Middleburgh, Cologne,	}	6
Breslaw, Nuremberg, Venice, and Portugal,		
France, Dantzick, Koningsburgh,	-	10
Spain	-	14
Geneva	-	30
Naples	-	8
Rome	-	15
Francfort	-	4
Leipsick, Naumberg, Augsburg,	-	5
Hamburgh and Sweden	-	12

In Italy the possessor of a bill allows what number of days he thinks proper, there being no fixt time of grace.

Of U S A N C E.

Usance is a customary time allowed for the payment of foreign bills, and is more or less, according to the custom of different places, viz.

Usance of London to and from	{	France	Middleburg	{	One kalendar month.
		Spain	Antwerp		
		Portugal	Brabant		
		Hamburgh	Zealand		
		Amsterdam	Flanders		
		Rotterdam			
					Usance

OF BILLS OF PARCELS. 78

Ufance of ditto to the different parts of Italy, three kalendar months.

Double ufance to or from any of the above places, is double the time of the customary allowance of its ufance, and half ufance, in proportion.

Amsterdam allows to . . . Spain, Portugal, and Italy, two months.

Ditto to . . France, Flanders, Holland, and Zealand . . one month.

A COLLECTION of the different BILLS and FORMS of BUSINESS in use among MERCHANTS.

Of BILLS of PARCELS.

A Bill of Parcels is an inventory of the quantity and price of goods, delivered with them by the Merchant to the Buyer, and is as follows:

London, January 1, 1763.

SOLOMON PAYWELL

Bought of JAMES LAWRENCE,

	C.	qrs.	lb.		l.	s.	d.
1 Bag of Ginger, containing	3	3	14, at	}	6	2	0
31s. 6d. per C. wt. - - -	-	-	-				
3 Boxes of Nutmegs, contg.	1	2	0, at	}	67	4	0
44l. 16s. per C. wt. - - -	-	-	-				
2 Bags of Pepper, contg.	3	2	14, at	}	24	9	4
6l. 15s. per C. wt. - - -	-	-	-				
3 Bags of Coffee, containing	3	1	0, at	}	45	10	0
14l. per C. wt. - - -	-	-	-				
1 ditto of Aleppo Galls, contg.	1	2	0, at	}	9	0	0
6l. per C. wt. - - -	-	-	-				

£. 152 5 4

London,

8. OF PROMISSORY NOTES.

London, January 2, 1763.

ROBERT REDFORD

Bought of SAMUEL SAFE,

	l.	s.	d.
Logwood, 10 Tons, at 3l. 5s. per ton - - -	32	10	0
Cochineal, 56lb. at 18s. 6d. per lb. - - -	51	16	0
Tamarines, 1 Hhd. wt. 14 $\frac{1}{2}$ C. at 4l. per C. wt. -	63	0	0
Cinnamon, 56lb. at 8s. 2d. per lb. - - -	22	17	4
Cloves, 84lb. at 10s. per lb. - - -	42	0	0
	<u>£. 212</u>	3	4

Received in full a bill of exchange on James Loyd, payable at ten days,

SAMUEL SAFE.

Of PROMISSORY NOTES.

A Promissory Note is a written obligation from one person to another, wherein a debt is acknowledged, and payment promised at a certain time, as will more plainly appear in the following examples.

London, Jan. 5, 1763.

I promise to pay Mr. James Pride, or order, on demand, the sum of one hundred pounds, for value received,

A. B.

£. 100 - 0 - 0

London, Jan. 7, 1763.

I promise to pay to Mr. John Eade, or his order, on the 25th of February next, the sum of fifty pounds ten shillings, for value received,

A. B.

£. 50 10 0

London,

OF BILLS OF EXCHANGE. 91

London, February 2, 1763.

Two months after date hereof, I promise to pay to George Gray, Esq; or his order, five hundred pounds, for value received,

A. Z.

£. 500 0 0

London, February 4, 1763.

We, or either of us, promise to pay to Mess. Gray and Gold, or their order, ten days after date hereof, the sum of seventy pounds fifteen shillings, for value received, witness our hands,

A. B.

£. 70 15 0

C. D.

Of BILLS of EXCHANGE.

A Bill of Exchange is a written order from a merchant to his correspondent, for the payment of a sum of money to the creditor mentioned therein.

London, February 5, 1763.

Ten days after date hereof pay to John Fame, or order, one hundred pounds, value received of him, and place it to accompt of

A. B.

To Mr. PETER PROUD, merchant, at Liverpool.

London,

10 OF BILLS OF EXCHANGE.

London, February 8, 1763.

At sight pay to Mr. William Safety, or order, the sum of forty pounds, value received here of Mr. Simon Boyd, and place it to accompt, as per advice from

Your humble servant,

SOLOMON THRIFTY,

To Mr. BENJAMIN ROBERTS,
merchant, at Bristol.

Norwich, February 10, 1763.

Six days after sight hereof pay to Mr. Daniel Bates, or order, two hundred pounds, for the value received here of Mr. Joseph Hewit, and place it to accompt, as per advice from

Your humble servant,

ALEX. TRAFFICK.

To Mess. GRANGE and co. haberdashers in Cornhill, London.

London, February 9, 1763, for 350l. sterling, at 34s. 6d. Flemish.

At usance pay this my first Bill of Exchange to Mr. John Proud, or order, the sum of three hundred and fifty pounds sterling, at thirty-four shillings and six-pence Flemish, per pound sterling, value received of Mr. Moses Grange, and place to accompt, as per advice from

Your humble servant,

A. B.

To Mr. Peter GUIGNAN, merchant, in Amsterdam.

London,

OF BILLS OF EXCHANGE. II

*London, February 10, 1763, for 700 pieces of eight, at
54d. per piece.*

At double usance pay this my first Bill of Exchange
to Mr. Richard Royd, or order, seven hundred pieces of
Eight Mexico, at fifty-four pence sterling per piece of
Eight, value received here of Mr. Samson Loyd, and place
it to accompt, as per advice from

To Mess. GUIDO and BOYD,
merchants, in Leghorn.

SAM. LEVRIET.

*London, February 10, 1763, for 700 pieces of eight,
at 54d. per piece.*

At double usance pay this my second Bill of Exchange
(my first not paid) to Mr. Richard Royd, or order, seven
hundred pieces of Eight Mexico, at fifty-four pence ster-
ling per piece of Eight, value received here of Mr. Sam-
son Loyd, and place to accompt, as per advice from

To Mess. GUIDO and BOYD,
merchants, in Leghorn.

SAM. LEVRIET.

*Bristol, February 12, 1763, for 800 Crowns, two usance,
at 54d. per Crown.*

At double usance pay this my only Bill of Exchange to
Mr. Jacob Brodin, or his order, eight hundred Crowns,
at fifty-four pence sterling per Crown, value of him re-
ceived here, and place it to accompt, as per advice from

Your humble servant,

A. B.

London,

112 L E T T E R S O F C R E D I T.

*London, February 20, 1763, for 800 M. Rees, at 6s.
8d. sterling per M. Ree.*

At two and half usance pay this my first Bill of Exchange to Mr. Richard Cary, or order, eight hundred Millrees, at six shillings and eight pence sterling per Millree, value received of Joshua Verden, and place it to accompt, as per advice from

To A. B. Esq; English
consul at Oporto.

JONAS CAREFUL.

*Lisbon, March 2, 1763, for 576,460 Rees, at 6s. 8d.
sterling per M. Ree.*

At three usance pay this my only Bill of Exchange to myself, or order, the sum of five hundred seventy-six thousand four hundred and sixty Rees, at six shillings and eight pence sterling per Millree, value in your hands, and place it to accompt, as per advice from

To Mess. BENJ. and JAMES SAFE,
merchants, in London.

ROB. PEDRAS.

L E T T E R *of* C R E D I T.

S I R,

Leghorn, April 2, 1763.

PLEASE to furnish the bearer Mr. John Casque, with one hundred and fifty pounds sterling, in such sums as he shall have occasion for, and require of you, exchange at 52d $\frac{1}{2}$ per dollar; for which take his receipt, and draw upon me, as per advice from

Your humble servant,

A. B.

To Mr. PETER CASH, Mer-
chant, in London.

A

A BILL of LADING.

Shipped by the grace of God, in good order, and well-conditioned, by Simon Seaport, of Bristol, Merchant, in and upon the good Ship called the Neptune, whereof Aaron Loyd is Master, now riding at anchor in the Port of Bristol, and bound for Amsterdam ; five bales of superfine Broad cloth, IV. and six hogsheads of Sugar, marked and numbered No I. as per margin, and are to be delivered in the like to II. good order at the aforesaid Port of Amsterdam (the danger of the seas only excepted) unto Mr. John Vanderloe, Merchant, there, or to his Assigns, he or they paying freight for the said goods — per C. wt. with Primage and Average accustomed. In witness whereof the Master or Purser of the said ship hath affirmed to three Bills of lading, all of this tenor and date, one of which Bills being accomplished, the other two stand void, and so God send the good Ship to her desired Port in safety. Amen.

Dated in Bristol, the 20th February, 1763.

Observe that there are always three of these Bills made out, one of which must be sent by the Post to the person to whom the Goods are consigned, the Master of the Ship must have another, and the Merchant or Exporter the third.

14 FORMS OF INVOICES.

The FORM of an INVOICE.

Bristol, February 20, 1763.

Invoice of five bales of superfine Broad cloth, and six hogheads of Sugar, shipped on board the Neptune of Bristol, Aaron Loyd Commander, for accompt and risque of Mr. John Vanderloe, Merchant, of Amsterdam, being marked and numbered as per margin, viz.

BROAD CLOTH 5 Bales				l.	s.	d.
IV.	N ^o . 1	105	Yards			
to 5	2	110				
	3	98				
	4	103				
	5	111				
527 Yards, at 14s. 6d. p. yard.				382	1	6
SUGAR 5 Hhds.				Tare.		
		C.	qrs. lb.	C.	qrs. lb.	
IV.	N ^o . 6	14	2 16	1	3 8	
to 11	7	13	1 20	1	2 19	
	8	16	3 0	2	0 13	
	9	14	3 14	1	3 12	
	10	15	1 24	1	3 17	
	11	15	3 16	1	3 21	
Gross		91	0 6	11	1 6	
Tare		11	1 6			
79 3 0 neat, at } 27s. 6d. per C. }				109	13	1
Cost of wrapper and hhds.				3	5	0
Bill of lading, Cocket, &c.				112	18	1
Commission at 2 ½ per cent.				11	12	2
Errors excepted, per Simon Seaport				507	19	9

ACCOUNTS OF SALES. 15

An ACCOUNT of SALES.

Lisbon, March 12, 1763.

An account of sale of five bales Broad cloth, received per the Eagle, John Hannah, Master, for account of Joseph Lapierre, Merchant, in London, is Dr.

	Bales.	Yards.	M.R	Rees
N ^o .	1 containing	105		
	2	110		
	3	98		
	4	103		
	5	111		
	To Freight and Average	- - - -	14	220
	To Custom, &c.	- - - -	24	100
	To Commission, at 2 $\frac{1}{2}$ per cent.		34	961
			73	281
	To the neat proceeds carried to the			
	Credit of your accompt (errors and			
	bad debts excepted)	- - - -	1325	169
1763			1398	450
Mar. 2	PER CONTRA		Cr.	
	Sold for ready money to Paul Scruple,			
N ^o .	1	105 yards		
	2	110		
	5	111		
		326 at 2,625 rees	855	750
10.	Sold John Paywell, at two months,			
N ^o .	3	98 yards		
	4	103		
		201 at 2,700 rees	542	700
			1398	450
				A

A POLICY *of* INSURANCE.

Know all men, by these presents, that S. T. of London, Merchant, as well in his own name, as for and in the name and names of all and every other person and persons whom the same may or shall concern, doth make Assurance, and hereby cause himself and them, and every of them, to be assured, lost or not lost, at and from the port of London to the port of Lisbon, in the Kingdom of Portugal, upon the Body, Tackle, Apparel, Ordnance, Munition, Artillery, Boat, and other furniture of, and in the good Ship called the Trident, burden 250 tons or thereabouts, whereof A. B. is Master; beginning the Adventure upon the said Ship from and immediately following the day of the date hereof, and to continue and endure until the said Ship, with all her Tackle, Apparel, &c. shall be arrived at the aforesaid Port of Lisbon, and hath there moored at Anchor twenty-four hours, and it shall be lawful for the said Ship, in this Voyage, to proceed and sail to, and touch and stay at any Ports and Places whatsoever, without prejudice to this Assurance. The said Ship Trident, for so much as concerns the Assureds, is and shall be rated and valued at — sterling, without further account to be given by the Assureds for the same. And touching the Adventures and Perils in this Voyage, they are of the Seas, Men of war, Fire, Enemies, Pirates, Rovers, Thieves, Jetsons, Letters of mart and countermart, Surprisals and taking at sea, Arrests, Restraints, and

POLICIES OF INSURANCE. 17

and Detainments of all Kings, Princes, and People, of what nation, condition, or quality soever; Barratry of the Master or Mariners, and of other Perils, Losses, and Misfortunes that have or shall come to the hurt, detriment, or damage of the said Ship Trident, or any part thereof. And in case of any misfortune, it shall be lawful for the Assureds, their Factors, Servants, and Assigns, to sue, labour, and travel for, in and about the defence, safeguard, and recovery of the said Ship, or any part thereof, without prejudice to this Assurance; to the charges whereof, we the Assurers will contribute, each of us according to the rate and quantity of his sum herein assured. And so we the Assurers are contented, and do hereby promise and bind ourselves (each for his own part) our Heirs, Executors, Goods, and Chattels, to the Assureds, their Executors, Administrators, and Assigns, for the true performance of the premises; confessing ourselves paid the consideration due to us for this Assurance, by B. C. of London, Merchant, at and after the rate of — per cent. and in case of loss, the Assureds to abate — per cent. In witness whereof we the Assurers have subscribed our names, and sums assured.

I G. H. am content with this Assurance	}	500. 0. 0
for five hundred pounds.		
Witness my hand, &c. G. H.		

18 ARBITRATION BONDS.

An ARBITRATION BOND.

Know all men, by these presents, that I A. B. — am held, and firmly obliged to A. Z. — in — pounds of good and lawful money of Great-Britain to be paid to the said A. Z. his Attorney, Executors or Administrators. For the well and faithful payment of which, I oblige myself, my Heirs, Executors, and Administrators, firmly by these presents, sealed with my seal, dated at — on the — day of — in the year of our Lord — and in the year — of the reign of our sovereign Lord King George —.

The condition of this obligation is such, that if the above-abounden A. B. — his Heirs, Executors, and Administrators, do in all things well and truly stand to, obey, abide by, perform, fulfil, and keep the Award, Order, Arbitrament, and Determination of X. Y. and B. C. Arbitrators, indifferently named and elected, as well on the part and behalf of the above-bounden A. B. — as of the above-named A. Z. — to Arbitrate, Award, Order, Judge, and Determine of and concerning all and all manner of Action and Actions, cause and causes of Actions, Suits, Bills, Bonds, Specialities, Judgments, Executions, Extents, Quarrels, Controversies, Trespasses, Damages, and Demands whatsoever, at any time or times heretofore had, made, moved, brought, commenced, sued, prosecuted, suffered, committed, or depending by or between the said parties, so as the said award

UMPIRAGES OF AWARD. 19

award be made and given up in writing under their Hands and Seals to the said Parties, on or before the — next ensuing the date above mentioned, then this Obligation to be void, or else to remain in full force,

A. B.

Signed, sealed, and delivered,

in presence of

C. T.

I. G.

The FORM of an UMPIRAGE of AWARD.

To all people to whom this present writing shall come, we X. Y. and B. C. Arbitrators, indifferently chosen between A. B. and A. Z. of — send greeting; now know ye, that we the said X. Y. and B. C. having deliberately heard, considered, and understood the Grievs, Allegations, and Proofs of both the said parties, and being willing, as much as in us lieth, to set the said parties at unity and good accord, do, by these presents, Arbitrate, Award, Order, Deem, Decree, and Judge, that the said A. B. his Executors, Administrators, and Assigns, do and shall well and truly pay, or cause to be paid, unto the said A. Z. his Executors, Administrators, and Assigns, the full sum of — of lawful money of Great-Britain, on the — day of — next ensuing the date of these Presents; and that upon payment thereof, the said A. B. and A. Z. shall, at their own proper cost and charges, Seal, Subscribe, and, as their several Acts and Deeds, deliver

each

20 GENERAL RELEASES.

each to the other a General release, in writing, of all Matters, Actions, Suits, causes of Actions, Bonds, Bills, Covenants, Controversies, and Demands whatever, which either of them hath, may or might have of and against each other, by reason aforesaid, or means of any Matter, Cause, or Thing whatsoever, from the beginning of the world to the — day of — last past; and in the fourth year of the reign of our Sovereign Lord George the Third, over Great-Britain, France, and Ireland, King, Defender of the Faith, &c. In witness whereof we have hereunto set our Hands and Seals, this —, in the year of our —, &c.

I. K.

G L.

Sealed and delivered, in
the presence of

I. M.

C. B.

A GENERAL RELEASE.

Know all men by these presents, that I A. B. have Remised, Released, and for ever quitted Claim, and by these presents do for me, my Heirs, Executors, and Administrators, remise, release, and for ever quit claim unto A. Z. his Heirs, Executors, and Administrators, all and all manner of Actions, cause and causes of Actions, Suits, Bills, Bonds, Writings, Obligations, Debts, Dues, Duties, Accompts, Judgments, Executions, Extents, Quarrels, Controversies, Trespasses, Damages, and Demands,

LETTERS OF ATTORNEY. 21

mands whatsoever, both in Law and Equity, or otherwise howsoever, which against the said A. Z. I ever had, now have, and which I, my Heirs, Executors, and Administrators shall or may have, claim, challenge, or demand for, or by reason or means of any matter, cause, or thing, from the beginning of the world, to the day of the date of these presents. In witness whereof I have hereunto set my Hand and Seal, the — day of, &c.

A. B.

Scaled and delivered, in
the presence of

L. F.

C. G.

A LETTER of ATTORNEY.

Know all men by these presents, that I Solomon Traffick, of London, Merchant, for divers good causes and considerations, have named, constituted, and appointed, and by these presents do name, constitute, and appoint my friend William Reynolds, Merchant, of London aforesaid, my true and lawful Attorney, for me, in my name, and to my use, to ask, demand, recover, and receive of A. B. the sum of — to me due and owing by and from the said A. B. giving and hereby granting unto my said Attorney, my full power and authority to take, pursue, and follow such legal courses for the recovery and obtaining of the said Debt, as I myself might or could do, were I personally present; and Acquittances or other sufficient

ficient Discharges in my name, to make and give, ratifying, confirming, and allowing all and whatsoever my said Attorney shall lawfully do, or cause to be done, in and about the premises, by virtue of these presents. In witness whereof I have hereunto set my hand and seal, the — day of — in the fourth year of the reign of our Sovereign Lord George the Third, by the grace of God, King of Great-Britain, &c. and in the year of our Lord one thousand seven hundred and sixty-three.

The FORM of a BOND.

Know all men by these presents, that I A. B. of the Parish of St. Michael, in the City of London, Merchant, am held and firmly bound to B. C. of the Parish of St. Margaret, in the City of Westminster, Gentleman, in the sum of one thousand pounds, of good and lawful money of Great-Britain, to be paid to the said B. C. or to his certain Attorney, Executors, Administrators, or Assigns; for the true payment whereof I bind myself, my Heirs, Executors, and Administrators, firmly by these presents, sealed with my Seal, dated this — day of — in the fourth year of the reign of our Sovereign Lord George the Third, by the Grace of God, of Great-Britain, France, and Ireland, King, Defender of the Faith, and so forth, and in the year of our Lord one thousand seven hundred and sixty-three.

The

The condition of this Obligation is such that if the above-bounden A. B. his Heirs, Executors, or Administrators, do well and truly pay, or cause to be paid, to the above-named B. C. his Heirs, Executors, Administrators, or Assigns, the full sum of five hundred pounds of good and lawful money of Great-Britain, on the — day of — next ensuing the date hereof, with lawful Interest for the same, then this Obligation to be void, or else to remain in full force,

A. B.

Sealed and delivered in
the presence of

C. D.
E. F.

*The Form of a PROTEST, with an accepted BILL
of EXCHANGE annexed.*

Oporto, May 26, 1763, for 250l. sterl. at two usance.

At double usance, pay this my only Bill of Exchange to Mr. Solomon Traffick, or order, the sum of two hundred and fifty pounds, value received of himself, and place it to accompt, as per advice of,

JAMES AIMWELL,

To Mr. TIMOTHY DOUBTFUL,
Merchant, in London.

Accepted TIM. DOUBTFUL:

On this day, the twenty-ninth of July, one thousand seven hundred and sixty-three, at the request of Solomon Traffick,

Traffick, of London, Merchant, bearer of the Bill of Exchange, whereof a true copy is above written; I Jonathan James, of London, Notary-publick, by royal authority, duly admitted and sworn, went to exhibit the said original Bill of Exchange unto Mr. Timothy Doubtful, of London, Merchant, upon whom the same is drawn; whereunto I was answered, by Mr. A. B. his Clerk, that he was in the Country, and would return to-morrow, when the said bill would be certainly paid; which answer not being satisfactory, therefore I, the said Notary, at the request aforesaid, have Protested, and by these presents do solemnly Protest, as well against the Drawer and Acceptor of the said Bill of Exchange, as against all others whom it may concern for Exchange, Re-exchange, and all Costs, Charges, Damages, and Interests suffered, or to be suffered, for want of payment of the said Bill of Exchange, done and protested in London, in the presence of James Jervis and John Grant, of London aforesaid, witnesses,

In Testimonium Veritatis,

JONATHAN JAMES, *Notary-publick.*

F I N I S.

